



Corporate Policy of Reporting to the Transparency Channel

English Version

1 OBJECTIVE

This Corporate Policy ("Policy") establishes the guidelines of BRF S.A. ("BRF" or "Company") and its subsidiaries concerning the administration of the whistleblowing channel called the BRF Transparency Channel, as well as the respective handling, in addition to the definitions contained in the BRF Transparency Manual, our code of conduct.

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

2 APPLICABILITY

This Policy applies to all BRF Employees, as well as to any other person or Business Partner that has a relationship with BRF, located in Brazil or abroad, such as, but not limited to, suppliers, service providers, customers, consumers and Third-Party Employees.

3 ROLES AND RESPONSIBILITIES

The Compliance Board is responsible for clarifying any doubts related to this Policy, establishing the procedures necessary for its implementation, and communicating and training the target audience on the rules established in this Policy. Furthermore, the Compliance Board is responsible for disclosing BRF's Transparency Channel ("Transparency Channel").

The Compliance, Human Resources and Audit and Integrity Committee ("CAI") (jointly the "Investigating Areas") are responsible for receiving reported Complaints, conducting a preliminary analysis of the cases, initiating an investigation process to investigate the reported facts, and concluding the investigation following all applicable rules. The Investigating Areas can count on the support of the Legal Department, Human Resources, and other related areas during the investigation process.

The Complainant's responsibility is to provide as much information as possible in his/her report, cooperating with the investigative work as needed. However, it is not the Complainant's responsibility to perform any steps or stages of the investigation process. The Complainant must also maintain the confidentiality of his/her report to avoid jeopardizing the investigation.



All BRF Employees and Business Partners are responsible for complying with the guidelines established in this document.

4 GUIDELINES

BRF is committed to complying with the laws and regulations that apply to its activities. Furthermore, BRF's Employees and Business Partners that have commercial relations with BRF have the duty to protect the Company's image and reputation. By filing a Complaint about suspicion or concern that may characterize a violation of BRF's commitments or its internal policies, such Employees and Business Partners help maintain a safe and honest work environment.

Therefore, upon witnessing or becoming aware of any actual or potential violation of (i) the BRF Transparency Manual; (ii) any BRF internal policy, including this one; or (iii) any applicable domestic or foreign law, it is the duty of a BRF Employee or business partner to report the violation through the Transparency Channel.

Non-Retaliation: Any avenue for reporting suspicion or concern is valid, and the Complainant shall in no way be affected, punished, evaluated, or retaliated against on account of his or her report unless proven to be in bad faith. The Complainant motivated by good faith will not suffer any form of Retaliation, even if the Complaint cannot be proved.

Evidence of bad faith in the reporting process may initiate a new investigation process against any Collaborator who uses the reporting channels improperly, which may lead to the appropriate disciplinary and legal measures. Likewise, the suspicion of Retaliation to the Complainant in good faith may also be investigated.

4.1 COMPLAINT REPORTING

BRF's Transparency Channel can be used by BRF Employees, Business Partners, customers, public officials or anyone wishing to report a suspicion or concern.

The Transparency Channel is available to receive reports 24 hours a day, 7 days a week, every day of the year, in the main languages of the locations where BRF operates. In addition, it is possible to register a concern or make a Complaint by telephone, website or electronic form.

To access the BRF's Transparency Channel and obtain guidance on how to use it, go to the Company's website > About > Ethics and Integrity > Transparency Channel: <https://www.brf-global.com/sobre/etica-e-integridade/canal-de-transparencia/>

In the main countries where BRF operates, the Channel is available by telephone (0800 450 0000) and websites (www.integridade.brf.com and www.compliance.brf.com), which allow the Complainant to receive a protocol number and follow the progress of the



Complaint. In the case of an anonymous report, it is important that the Complainant follows the case's progress by phone or website because even if the Complainant is not identified, the Investigating Area may request further clarification on the reported situation.

When filing a Complaint, it is important that the Complainant provides, at a minimum, the following information:

- Where did it occur?
- When did it occur?
- Who is involved?
- What is the reported event?
- In what area did it occur?
- Is it still happening? Who is aware of the problem?
- How did you become aware of it?
- Is there any evidence? Are there recommendations on how to obtain further evidence?

The Complainant may update or add information to the report at any time by accessing the Transparency Channel and resubmitting the report with the additional information.

All reports received via the Transparency Channel will be carefully analyzed and dealt with accordingly.

4.1.1 Reporting to the Competent Authorities

It is important to emphasize that complaining may give rise to a legal duty for BRF to report to the competent authorities, depending on the situation identified.

In case of impropriety or without enough information for the investigation, the case is registered and filed, following all applicable rules, and can be reopened at any time if there is new information.

4.2 DATA PROTECTION, PRIVACY AND CONFIDENTIALITY

BRF's Transparency Channel is operated by the Compliance area and/or by an independent third-party company that collects all data provided by complaints and stores it. Upon receiving a Complaint, the Compliance area and/or the third-party company direct it to the corresponding Investigating Area, as previously defined by the Compliance Board. Compliance and/or the third-party company also have a legal and contractual duty to protect the Complainant data from unauthorized use and/or access. These obligations include measures to restrict access to the data by unauthorized persons and the implementation of technological measures to protect the data from unauthorized access by unauthorized persons and/or systems, among others.

4.2.1 Confidentiality and Anonymity



All Complaints are made confidentially and will be handled by a limited group of people, according to the need for information, mainly by BRF's Compliance Board. BRF encourages Complainants to identify themselves when making a Complaint, as this makes communication during the investigation more efficient. However, it is possible to make a report anonymously in those countries where legislation allows if the Complainant so wishes.

4.3 NON-RETALIATION

BRF strongly condemns any form of Retaliation against Complainants. Those who believe they have been victims of any form of Retaliation or have questions about it should report them to their manager, the Compliance Board, HR, or make a Complaint through BRF's Transparency Channel.

Retaliation can come in many forms, such as, but not limited to:

- Suspension;
- Harassment;
- Threats;
- Intimidation;
- Coercion;
- Loss of benefits;
- Dismissal;
- Any other form of discrimination, unfair treatment or punishment.

BRF is committed to protecting from Retaliation any Complainant who, acting in good faith, has made a complaint or is assisting in an investigation, even if, in the end, the Complaint is considered unfounded by the Investigating Area. Therefore, any BRF's Employees or Business Partner that engages in acts of Retaliation may be investigated and subject to the application of the applicable consequences, such as disciplinary measures and dismissal.

5 REFERENCE DOCUMENTS

- CE 01.1.100 - *Manual de Transparência BRF / BRF Transparency Manual / Manual de Transparencia da BRF.*
- CN 06.22.021 - Disciplinary Measures (Banvit).
- CN 06.22.028 - Disciplinary Norm - Qatar.
- CN 06.22.029 - Disciplinary Norm - Oman.
- CN 06.22.030 - Disciplinary Norm - Kuwait.



- CN 07.8.003 - *Confidencialidade e Classificação da Informação* (Confidentiality and Information Classification) - Applicable only to Brazil.
- CN 28.1.008 - *Sistema de Integridade* / Integrity System.
- CN 28.2.002 - *Manual de Investigação* / Investigation Manual.
- CN 28.3.003 - *Diretrizes para Aplicação de Consequências* (Guidelines for the Application of Consequences) - Applicable only to Brazil.
- WI 28.2.002.01 - *Elaboração dos Memorandos de Investigação de Fraudes* / Drafting of Fraud Investigation Memorandums.
- WI 28.2.002.02 - *Orientações para a Condução de Investigações* / Guidelines for Conducting Investigations.

6 FINAL PROVISIONS

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

The recipients of this Policy are aware that failure to comply with it, as well as failure to comply with the applicable legislation and other BRF policies, such as the BRF Transparency Manual, may be subject to internal disciplinary procedures, according to the Consequence Policies, without prejudice to any applicable legal measures.

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

7 APPROVALS

RESPONSIBLE	AREA
ELABORATORS	Compliance Global Directorship
REVIEWERS	Board of Officers
APPROVERS	Transparency Committee

GLOSSARY



BRF S.A.

Companhia Aberta de Capital Autorizado

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Business Partners: External party with whom the Company has, or plans to establish, any kind of “Business” relationship. Within this Corporate Norm, the word Business is widely defined in order to encompass activities that are relevant to the Company existence, including, but not limited to, clients, joint ventures, joint ventures partners, consortium partners, third-party providers, contractors, consultants, sub-contractors, suppliers, integrated farmers, vendors, councilors, agents, distributors, representatives, facilitators, investors, among others.

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.

Company or BRF: BRF S.A. and its subsidiaries, within Brazilian territory or abroad.

Complaint: A suspicious or dubious situation brought to the Compliance Board and/or to the Auditing and Integrity Committee (as necessary) through any means that form the Transparency Channel.

Involved People: Reported Person, Whistleblower and/or Informer.

Investigating Areas: These are the areas responsible for conducting the investigation or inquiry after receiving a report about suspicion or concern that may characterize a violation of BRF's commitments or internal policies. They are: Compliance, Human Resources, Audit and Integrity Committee ("CAI"), and External Investigators.

Retaliation: Retaliation is any act, declaration or behavior with the objective of punishing the Whistleblower or any other person cooperating with an investigation process.

Transparency Channel: The Transparency Channel is an independent channel managed by a third-party company and/or by the Compliance area which allows the Employees and/or Business Partners to send their statements or descriptions anytime, through several available communication channels, ensuring the Whistleblower's anonymity whenever the Whistleblower do not wish to be identified.

Whistleblower: The person who provides true information based on facts, according to his/her best understanding of the situation, and who will support on the conformity analysis. Registering a Complaint does not mean that the Whistleblower is correct and that all information is accurate.