



Donations and Sponsorships Corporate Policy

English Version

1 OBJECTIVE

This Corporate Policy ("Policy") establishes the guidelines of BRF S.A. and its subsidiaries ("BRF" or "Company") regarding Donations and Sponsorships, besides the definitions in the BRF Transparency Guide (CE 01.1.100)

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

2 APPLICABILITY

This Policy applies to all BRF Employees ("Employee" or "Applicant"), Beneficiaries, as well as any Business Partners, who work for BRF, whether in Brazil or abroad. All BRF's Business Partners must ensure that their actions on behalf of BRF meet the same standards of integrity expected of BRF Employees.

3 ROLES AND RESPONSABILITIES

3.1 COMPLIANCE BOARD

It is the responsibility of the Compliance Board: (i) to clarify any doubts related to this Policy; (ii) to establish, along with other areas involved in the process, the procedures and instructions necessary for its implementation; (iii) to communicate and train on the rules defined in this Policy; (iv) to accompany the process and monitor the Donations and Sponsorships carried out to ensure adherence to the Policy; (v) to conduct the Reputational Analysis of the potential Beneficiaries, when necessary, to evaluate the existence of possible conflicts of interest, as well as transactions with related parties and to deliberate on the standard flow requests, according to the results of the Reputational Analysis.

3.2 MARKETING BOARD (BRANDS)

It is the responsibility of the Marketing Board (Brands): (i) to define the marketing strategy for deliberation of Sponsorship requests; (ii) to deliberate on requests for



Sponsorship of consumer brands, using BRF consumer brands, aligned with the strategy of each brand and according to the competence of its management, in the Donation and Sponsorship Committee; (iii) to elaborate and keep the usage standards of BRF brands and sub-brands updated, which must be made available by the Marketing Board (Brands) to Employees applying for Sponsorship of consumer brands, as requested.

3.3 CORPORATE REPUTATION BOARD

It is the responsibility of the Corporate Reputation Board: (i) to evaluate and approve the requests for Sponsorships using the BRF institutional brand, according to the level of responsibility of its board of directors, in the Donations and Sponsorships Committee; (ii) to make the Corporate Brand Manual available to Applicants (iii) to monitor the national and regional Sponsorships granted continually using the BRF brand, in order to verify if the Sponsorship is fulfilling its objectives and if the counterparts are being received as planned and within the legal limits; (iv) to ensure budget and schedule for carrying out global and national Sponsorships using the BRF brand, according to the defined strategy.

3.4 INSTITUTIONAL RELATIONS BOARD

It is the responsibility of the Institutional Relations Board to evaluate and deliberate the requests for Donations and Institutional Sponsorships, under the Company's business strategy and according to the competence of its management, in the Donation and Sponsorship Committee.

3.5 APPLICANT BOARDS/MANAGEMENTS

It is the responsibility of the applicant area: (i) to comply with this Policy; (ii) to ensure budget for making Sponsorships (global, national, regional, and local) and Donations according to the defined schedule; (iii) to file the documents related to the Donations and Sponsorships requested and granted; (iv) to request from the Marketing Board (Brands) the standards for the use of BRF brands and sub-brands, with Sponsorships of consumer brands; (v) to monitor and record the evidence of the Donations and Sponsorships granted, in order to verify if they are meeting the objectives of their realization and if the counterparts, with Sponsorships, including but not limited to the proper use of BRF consumer brands, occurred as established in the contract or term, according to the flow (vi) to trigger the competent corporate areas for the evaluation of the rules and criteria established in the projects that involve tax incentives (Legal and Tributary); (vii) to ensure that the requests do not violate any local regulation, norms, or internal policies of the Company; (viii) to evaluate if there are rules for limitations of values, food, or sanitary restrictions in the country in which the Donation or Sponsorship will be carried out.

3.6 LEGAL BOARD



It is the responsibility of the Legal Board to elaborate a contractual instrument for Donations or Sponsorships, which will follow a standard flow, observing the guidelines of this Policy.

3.7 BRF EMPLOYEES

It is the responsibility of all BRF Employees to comply with the guidelines established in this document, to take part in the training sessions about this Policy, and to ensure that all Business Partners that may take part in any Donation or Sponsorship, through their intermediation, are informed about this content.

To communicate promptly, through the Transparency Channel, any suspicion of a violation of the principles contained in this Policy or in the BRF Transparency Guide. In case of doubt, the Compliance area should be consulted.

3.8 BRF INSTITUTE

The BRF Institute is responsible for: (i) deliberating on applications for Donations of a social nature and incentive Sponsorships, aligned with the social investment strategy, in the Donation and Sponsorship Committee; (ii) conducting Humanitarian Aid Donations; (iii) managing and conducting Donations of products close to expiration, using an institution approved for this purpose and respecting local legislation for this activity; (iv) conducting Donations, through its network of Social Investment Committees, under the flows proposed in this Policy.

3.9 DONATION AND SPONSORSHIP COMMITTEE (DSC)

It is the responsibility of the Donation and Sponsorship Committee to evaluate the requests for Donations and Sponsorships, according to the Company's Marketing strategy, institutional aspects, corporate reputation and business, as per the guidelines established in its internal regulations (PC 28.1.007).

4 GUIDELINES

4.1 APPLICABLE PREMISES TO ALL TYPES OF DONATIONS AND SPONSORSHIPS

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

Thus, every Donation must be aligned with the following premises:



(i) With the Company's strategy to strengthen ties with interested parties 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 inappropriate counterparts.

Every Sponsorship must be aligned:

(i) With the Company's brands marketing strategies and there will always be a counterpart related to the advertising of the Company's brands, name and/or products.

Every Donation and Sponsorship must comply with the applicable legislation (Brazil and External Market), as well as with BRF Transparency Guide, and with the Anti-Bribery and Anti-Corruption, Conflict of Interest, and Related Parties Policies.

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

(i) That may violate applicable laws;

(ii) That may generate Conflict of Interest, even if apparent or potential;

(iii) That harm BRF's reputation; and

(iv) Beneficiaries who are individuals.

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

4.2 REQUIRED APPLICATIONS AND APPROVALS GUIDELINES

Any BRF Employee can submit a Donation or Sponsorship request to be evaluated by the responsible areas, following the standard or simplified approval flows, according to the rules described below. The submission of the request can be carried out via system or by e-mail, according to the proper procedure applicable to each country.

To request a Sponsorship or Donation, the Employee must be aware of the integrity of this Policy and provide the information and documents required for the request (as per items 4.4.4 and 4.5.2 below). The Applicant and the Beneficiary must ensure the veracity and integrity of the information provided.

Donations and Sponsorships cannot be granted or pledged until the entire approval flow has been fully followed and completed, according to the following rules.

Monetary Donations or Sponsorships will be granted through bank deposit in a bank account whose account holder is the Beneficiary. As for Donations and Sponsorships



granted in products manufactured or not by BRF, these must be delivered according to the conditions established in the contract or term, according to the flow. Its granting or transfer to any individual or company other than the Beneficiary evaluated by the Donation and Sponsorship Committee, as well as by the other Governance bodies of the Company, is expressly forbidden, and this condition must be included in the contract or term of Donation or Sponsorship signed between the parties, according to the flow.

The contracts signed with the Beneficiaries must contain the Company's standard Business Conduct Integrity clause, whereby the other party declares to know and comply with the applicable anti-corruption legislation, throughout the term of the contract, and its non-compliance is just cause for the termination of the bond between the parties.

Any change in the Donation's scope or Sponsorship in question (for example: as to type, Beneficiary, goods to be donated or amount to be sponsored, services, form of payment, etc.) demands the Applicant to restart the Donation or Sponsorship approval process.

The goods, products, services and financial resources destined by BRF through Donations or Sponsorships must be used exclusively for the purposes agreed upon in the contract or term, according to the flow of each case.

4.2.1 Standard approval flow - Donations and Sponsorships

The following types of request must follow the standard approval flow:

- a) Donations or Sponsorships in bank deposits or products (manufactured or not by the Company) in any amount to Government Entities or intermediated by a private entity, but whose final Beneficiary is a Government Entity (See Item 4.3);
- b) Donations or Sponsorships in bank deposits or products (manufactured by the Company or not) for private entities in which the reference value of the available resources is higher than R\$ 5,000.00 (five thousand Reais);

Standard approval flow Donations and Sponsorships must follow the guidelines of Corporate Policy 01.1.103 - Approval Competence Levels ("CP of Approval Competence Levels"), observing the levels described in the table of its Annex A - Table of Approval Competence Levels.

NOTES

1. The Donation and Sponsorship amounts must be converted into Reais, using the exchange rate on the date the Donation or Sponsorship request is made, for purposes of compliance with the levels described in Annex A - Table of Approval Levels of the CP of Approval Competence Levels.
2. For Donation and Sponsorship requests using the standard approval flow, the Applicant must open a contract request in the Company's official system, which will start the sequence of approvals, according to Annex A - Table of Approval Competence Levels of



the CP of Approval Competence Levels, until the formalization of the contract, which must be signed, according to the powers granted in the specific power of attorney.

3. Every approval must represent the total amount and obligation assumed by the Company towards the Beneficiary, and fractioning the donated/sponsored products or amounts is not allowed under any circumstances, in order to not reach the level and obtaining the respective approval.

4.2.2 Simplified approval flow

The following types of request must follow the simplified approval flow:

a) Donations and Sponsorships in bank deposits or products (manufactured by the Company or not) to private entities in an amount less than or equal to R\$ 5,000.00 (five thousand Reais);

It is expressly forbidden to split requests in order to comply with the simplified flow of Donations and Sponsorships, which exceed the limits described in this item 4.2.2.

The request for donation and sponsorship, via simplified flow, must be made with the opening of a CAP, to which the Donation or Sponsorship Request Form must be attached, which represents a self-declaration by the Applicant that the Donation or Sponsorship complies with the premises foreseen herein. The Form must be signed by the Applicant Area manager.

Besides the Form, the Applicant must ensure the signature of the standard Commitment Agreement by the Beneficiary.

The Form and the Commitment Agreement are available on the Company Intranet: General > Forms > *Compliance* > *Compliance*.

In possession of the Form and the Commitment Agreement, duly completed and fully signed, the Donation or Sponsorship, from this simplified flow, can be granted.

At the end of the Donation or Sponsorship, the Applicant must keep records of evidence that prove that the proposed ends were duly met, in compliance with items 4.4.4 and 4.5.2 from this Policy.

4.3 SPECIFIC GUIDELINES FOR DONATIONS AND SPONSORSHIPS TO GOVERNMENT ENTITY FOR ANY REFERENCE SUM

Donations or Sponsorships granted, directly or indirectly, to Government Entities, should only be made if they are aligned with the social, educational and humanitarian purposes and objectives regulated by this Policy, including, but not limited to, those mentioned below:

- Promotion of the community well-being;



- Encouraging of health habits;
- Promotion of social development and protection of environment; and/or
- Contribution for the development of communities, cities and regions, preferably in areas where the BRF maintains its industrial plants and/or administrative offices.

4.4 SPECIFIC GUIDELINES FOR DONATIONS

4.4.1 Donation of Products Close to the Expiration Date

BRF is committed to the Sustainable Development Goals (SDGs) from the United Nations, specifically to the eradication of hunger by donating products that avoid food waste.

Donations of Products Close to the Expiration Date 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 kind of Donation, we recommend the Beneficiary sign the Commitment Agreement, available on the Company Intranet, through which he/she guarantees to comply with the informed rules of safekeeping and use of BRF's products and that he/she will not commercialize the products received as a donation inappropriately.

4.4.2 Donations for Humanitarian Aid

Donations to meet emergency situations and/or public calamities will be made exclusively by the BRF Institute. Every Donation for Humanitarian Aid, whether made through financial resources or services provided by human resources (corporate volunteering), requires compliance with the approval flows according to the Annex A - Table of Approval Levels of the CP Approval Levels.

4.4.3 Political Donations or Donations for Election Campaigns

The following Donations are forbidden:

(i) anything, any value or any products (manufactured or not by the Company) to political candidates, political parties or to any Political associations; and

(ii) Any Valuable Good 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 Electoral Campaign periods, it is **equally prohibited:** (i) Participation of political candidates in events promoted or supported by BRF; (ii) visits by political candidates to BRF's factories, distribution centers or any other BRF's facilities; and (iii) Provision of services of any nature, vehicle loans and other acts that benefit political candidates, third parties or political parties.



In addition, any Donations of any value or products (whether manufactured by the Company or not) to educational institutions, health care 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 nor authorize donations to political candidates, political parties or any political associations.

4.4.4 Required documents for Donations

The Applicant must send the following documents/confirmations to request a Donation:

1. Federal Corporate Taxpayer Registration Number and Corporate Name of the Beneficiary of the requested Donation or Sponsorship;
2. Document containing the name(s) and Individual Taxpayer Registration Number from the legal representative of the Beneficiary;
3. Complete bank account information of the Federal Corporate Taxpayer Registration Number to which the Donation will be made;
4. Commitment Agreement signed by the Beneficiary with the following guarantees:
 - a) Guarantee of obedience to the informed rules of storage and use of BRF's products and guarantee of the commitment to pass on the guidelines to any third party that may receive said products;
 - b) Guarantee of not using any of the products for commercial purposes, as well as guarantee of abstention from association of BRF brands (even if indirectly with the exposition of the products) with any other brands, especially those of direct competitors;
 - c) Commitment to prior validation with BRF of all publicity material related to the Donation that makes direct mention of BRF and/or of the Donation of the products.

At the end of the Donation, the Applicant must keep record of the following documents:

1. Evidence that proves the donated products, services and/or values were properly used, according to the proposed ends;
2. Confirmation that all products were received in ideal conditions for consumption, respecting all applicable legal and non-legal norms.

4.5 SPECIFIC GUIDELINES FOR SPONSORSHIPS

Only projects and events that strengthen the recognition of BRF brands and comply with the purposes of the laws that define the different types of fiscal incentives with Incentive Sponsorship will be sponsored.

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



4.5.1 Consumer Brands Sponsorships, Institutional Sponsorships and BRF Brand Sponsorship

Sponsorships must be aligned with the strategies described below and approved according to the flows established in this Policy and to the levels described in Annex A - Table of Approval Levels of the CP Approval Levels.

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

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

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

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

It will be considered as Sponsorship when:

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

NOTE: A list of actions that are not characterized as Sponsorship can be found in item 4.6 of this Policy.

4.5.2 Required documents for Sponsorships

The Applicant must send the following documents to request a Sponsorship:

1. Federal Corporate Taxpayer Registration Number and Corporate Name of the Beneficiary;



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CNPJ 01.838.723/0001-27

2. Document containing the name(s) and Individual Taxpayer Registration Number from the legal representative of the Beneficiary;
3. Formal Sponsorship Request, addressed to BRF, signed by the legal representative of the proponent/potential Beneficiary, including the name of the project, objective, resources requested, period and place of realization and, in the case of projects with incentives, their registration number with the respective specific public agencies, as well as the deadline for raising funds.
4. Identification of Sponsorship quota;
5. Proposal of counterparts;
6. Information of eventual sums already collected, with identification of the respective sponsors;
7. Term of commitment signed by the Beneficiary with the following guarantees:
 - a) Guarantee of compliance with the parameters of usage of logos (color, size, spelling, etc.) appointed by the Marketing team regarding the usage of the brand;
 - b) Declaration of abstention from associating BRF brands (even if indirectly with the exposition of the products) with any other brands, especially Competing Brands, without previous notice, by writing, from the marketing team;
 - c) Commitment to prior validation with BRF of all publicity material for the event that exposes or mentions the Company's brands and/or its products;

At the end of the Sponsorship, the Applicant must keep a record of the following documents:

1. Evidence that proves correct destination of services, values and/or products from the Sponsorship.
2. In case of Sponsorships of projects with incentive, statement of provision of accounts from the encouraged project to the Government Entity, as well as a statement from the Beneficiary that all the provision of accounts are compliant with the current legislation;
3. Confirmation that all the products, services and/or values were received in ideal conditions for consumption, respecting all applicable legal and non-legal norms.

4.6 ITEMS THAT ARE NOT TREATED AS DONATIONS OR 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 for their purpose, and therefore, should not be posted in accounting related to Donations and/or Sponsorships:

- a) Commercial samples: concession of samples of BRF's products so that Business Partners may get acquainted with the Company's products, such as tastings, "buy-win" actions, promotional combos, without necessarily involving brand activation, and which must be formalized and accounted for through bonuses, under the guidelines of Corporate Norm n°. 05.1.019 - MI Commercial Agreements;



- b) Incentive campaigns: these are actions to acknowledge clients. In these cases, the BRF Commercial and Trade Marketing Area establish the guidelines;
- c) Commercial agreements, market programs, bonuses, unconditional discounts: these are actions carried out with the objective of promoting sales to BRF Business Partners, according to the guidelines in Corporate Standard 05.1.019 - MI Commercial Agreements;
- d) Trade Marketing Actions and Categories: it is the set of strategic actions to develop and improve the Company's relationship with the sales channels and shoppers;
- e) Brand activation: understood as the actions coordinated by the Brands/Media, Categories, and Trade Marketing team, which focus on brand awareness, conversion, and executed within the points of sale;
- f) Live Marketing/Brands Actions: understood as brand experience actions that support brand strategies, which are executed through agencies - BRF Business Partners;
- g) Media buying: advertising through digital media used to promote your brand with the help of advertising agencies - BRF Business Partners;
- h) Laboratory samples: concession of samples of BRF's products for inspection and laboratory analyses, or for research at universities and partner institutions;
- i) Raw material (eggs, poultry, piglets) for research institutions: granting of raw material as study object in educational institutions for academic research;
- j) Promotional give-aways, Gifts and Hospitalities: provided for in CP 28.1.001;
- k) BRF Employee Appreciation, Endomarketing: these are actions carried out by the Human Resources area to encourage BRF Employees;
- l) Management of waste and scrap: these are destined or disposed of according to their nature. If there is a payment by BRF in the case of disposal, the operation should be treated as purchase and sale of waste, and as final disposal in the case of rejects; and
- m) Transfer of products to integrated producers and their neighbors in order to comply with sanitary requirements.

4.7 TAXABLE TREATMENT OF PERFORMED EXPENSES FOR DONATIONS AND SPONSORSHIPS

For the purpose of fiscal incentive decisions for Donations and Sponsorships with incentive, it is up to the responsible area requesting the Donation or Sponsorship to keep good custody of all the supporting documentation which proves eligibility of the company to the fiscal incentive, as well as to inform the team that calculates the CSC Income Tax



over the Donation/Sponsorship so that the benefit is considered in the calculations of the mentioned tax.

4.8 CONTROLS

The Compliance Board regularly monitors the Donations and Sponsorships made in order to verify the correct application of this Policy.

5 REFERENCE DOCUMENTS

- CE 01.1.100 - BRF Transparency Guide / *Manual de Transparência BRF / Manual de Transparencia BRF.*
- CP 28.1.001 - Gifts, Presents and Hospitalities Corporate Policy / *Política Corporativa de Brindes, Presentes e Hospitalidades.*
- CP 28.1.002 - *Política Corporativa de Denúncias ao Canal de Transparência /* Corporate Policy of Reporting to the Transparency Channel.
- CP 28.1.005 - Conflict of Interests Corporate Policy/ *Política Corporativa de Conflito de Interesses.*
- CP 28.1.007 - Internal Regulation of Donations and Sponsorships Committee / *Regimento Interno Comitê de Doações e Patrocínios.*
- CP 28.1.010 - Anti-bribery and Anti-corruption Corporate Policy / *Política Corporativa Antissuborno e Anticorrupção.*
- CN 05.1.019 - MI Commercial Agreements / *Acordos Comerciais MI* – Applicable only to Brazil.
- CN 01.1.103 – Competence of Approval / *Alçadas de Aprovação.*
- CN 28.3.001 - Continuous Reputations Analysis of Third Parties of Reputational Due Dilligence / *Análise Reputacional Contínua de Terceiros* – Applicable only to Brazil.
- CN 28.5.001 Continuous Reputational Analysis of Third Parties or Reputational Due Diligence – Applicable only to External Market.
- General > Forms > *Compliance > Compliance* > Forms nº 20002 - EN Self-declaration of donation form.
- General > Forms > *Compliance > Compliance* > Forms nº 20003 - EN Self-declaration of sponsorship form.



- General > Forms > *Compliance* > *Compliance* > Forms n° 20004 - EN Term of Commitment for Donation Receiving of Products.

- General > Forms > *Compliance* > *Compliance* > Forms n° 20005 – EN Term of Commitment for Donation Receiving in Cash.

- General > Forms > *Compliance* > *Compliance* > Forms n° 20006 - EN Term of Commitment for Donation Receiving - IPE - Covid-19.

- General > Forms > *Compliance* > *Compliance* > Forms n° 20007 - EN Term of Commitment for Donation Receiving - Products - Covid-19.

- General > Forms > *Compliance* > *Compliance* > Forms n° 20008 - EN Term of Commitment for Event Sponsorship.

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.

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.

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

It is possible to file complaints by phone, website or email. 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

RESPONSABLE	AREA
ELABORATORS	Compliance Board of Directors
REVIEWERS	Executive Board and Board of Officers and Advisory Committees to the Board of Directors
APPROVERS	Board of Directors

GLOSSARY

Any Valuable Good: For the purpose of this policy and in general terms, any valuable thing that may address sums of money, but not limited to monetary sums¹, it may also include: properties, services, assets, intangible benefits², presents, entertainment, trips and hospitality, products or properties granted with discount or for free.

Beneficiary: Private individual or legal entity that receives donation or sponsorship, being responsible for its management and proper usage.

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.

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

Competing Brands: Brands of competing companies in the categories of animal protein, margarines and spreads.



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

- Promising, offering or giving, directly or indirectly, an undue advantage to Public Agents or any third party related to such agents.
- Proven to finance, fund, sponsor, or in any way subsidize the practice of illegal acts by Public Agents.
- Proven to use an intermediary, whether natural or legal, to hide or conceal their real interests or the identity of the beneficiaries of the acts performed.
- Regarding bids and contracts: (i) frustrate or defraud, through adjustment, combination or any other expedient, the competitive nature of the public bidding procedure; (ii) prevent, disturb 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 kind; (iv) defrauding a public bid or contract resulting from it, (v) creating, fraudulently or irregularly, a legal entity to participate in a public bid or to enter into an administrative contract; (vi) obtaining an improper advantage or benefit, fraudulently, from modifications or extensions of contracts entered into with the Government, without authorization by law, in the call for tenders or the respective contractual instruments; or (vii) manipulating or defrauding the economic-financial balance of contracts entered into with the public administration;
- Hindering research or supervisory activity of bodies, public entities, or agents, or intervene in their operations, including in the regulatory agencies and supervisory bodies of the national financial system.

Donation and Sponsorship Committee: It is composed of the Institutional Relations Board, Marketing Board, Corporate Reputation Board, Human Resources Board, and the BRF Institute, with the support of the Compliance Board and Legal Board. The Committee's objective is to evaluate the requests for Donations and Sponsorships, according to the Company's Marketing strategy, institutional aspects, corporate reputation and business.

Donation or Sponsorship Request Form: This document must be filled out by the applicant for the Donation, or Sponsorship, and attached to the application.

Donation: For the purposes of this document, the definition of donation shall comprise the transfer, by BRF, of goods or benefits to entities or people (whether public or private, profit or non-profit), whether in the form of financial resources, human resources, goods or services free of charge, or even products. All activities performed as part of BRF's social responsibility program will be considered contributions or donations, of any nature, for the purpose of this Policy.



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

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

Expired Products: Products which shelf life has expired and are therefore expressly prohibited from being donated.

Humanitarian Aid: Support or assistance provided as a result of emergency or post-disaster situations. Disaster is understood as a disastrous event of large proportion, usually related to natural phenomena such as rain and floods, typhoons, hurricanes, volcanoes, etc.

People Related to PEPs: These are the following individuals and legal entities related to the Government Official:

- Their relatives, on the straight line, including second-degree relatives (grandparents, parents, children, grandchildren), spouse, partner and stepchildren.
- Their close Employees: (i) people with whom the PEP maintains any joint partnership or ownership in companies, with or without any legal personality, including proxies or people with whom they may have any close relationship that is widely known; (ii) people who have control of companies with or without legal personality and that are known to have been created for the benefit of the PEP;
- Companies in which the PEP and/or their related individuals have a direct or indirect interest, or from which they may receive any benefits.

Political Donations or Donations for Election Campaigns Donations for political purposes, in which the Beneficiary is directly or indirectly related to political parties, political candidates or agents in political positions in government offices.

Political Party: Legal entity established under private law that aims at assuring, in the interest of the democratic regime, the authenticity of the representing system and to defend fundamental rights defined in the Federal Constitution.

Products Close to the Expiration Date: Products which shelf life is close to be expired (classified with the colors orange or red).

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.

Reputational Analysis or Reputational Due Diligence (“DD”): This procedure includes reputational screening on Business Partners wishing to establish a relationship or those who already have a relationship with the Company through contracts classified by the Compliance area as High Risk. The screening is intended to assess the degree of risks that may be associated with these Business Partners. The DD analyzes information concerning Legal Proceedings, Restrictive Lists or Negative Media showing indications of violations of the laws and standards in force and/or the guidelines contained in the Transparency Manual or in the Policies and Normative Documents of BRF, practiced by Business Partners.

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.).

Sponsorship: Provision of financial, human, and services resources or BRF’s products for a certain event or activity, for either commercialization and/or institutional purposes, associating with BRF brands and with the referred sponsorship as a counterpart.

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.

¹Examples of monetary values are: any sum of money, gift-cards or equivalent, payment of debts or expenses, loans or loan guarantees, and donations or contributions of any nature.



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CNPJ 01.838.723/0001-27

²Examples of intangible benefits are: job offers to any third party (be it a Government Employee or Private Entities aiming at obtaining improper purposes), business opportunities with BRF, invitation for exclusive events which have not been duly evaluated and approved by the appropriate area, provision of council or assistance in the negotiation of a commercial transaction.