



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

Gifts, Presents and Hospitalities Corporate Policy

1. OBJECTIVE

To establish guidelines on offering or receiving Gifts, Presents, and Hospitality, in addition to the definitions contained in the BRF Transparency Manual, to be adopted by BRF S.A. Employees. ("BRF" or "Company") Employees and other professionals who act on behalf of or for the benefit of the Company.

Capitalized terms and their variations for this Policy 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 Employees and any Business Partner, whether in Brazil or abroad. All of BRF's Business Partners must ensure that the acts conducted on behalf of BRF or related to the execution of the business entered into or that they intend to enter into with BRF meet the same standards of integrity expected of BRF's Employees.

4. ROLES AND RESPONSIBILITIES

4.1 COMPLIANCE BOARD

The Compliance Board is responsible for (i) providing guidance on the appropriate treatment of offers or receipts of Gifts, Presents, and Hospitality; (ii) responding to queries on the subject; (iii) establishing the procedures and instructions necessary for its implementation; and (iv) to communicate the rules defined in this Policy.

4.2 BRF EMPLOYEES



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BRF Employees must act ethically, impartially, and objectively in the Company's best interests and report to their manager, the Human Resources department, and the Compliance Board through the system provided any offers or receipt of Gifts, Presents, and Hospitality that are in breach of this Policy. Employees may also report voluntarily and/or consult the Compliance Board whenever deemed appropriate.

4.3 HUMAN RESOURCES DEPARTMENT

The Human Resources department is responsible for (i) guiding the appropriate treatment of offers or receipt of Gifts, Presents, and Hospitality; (ii) draw lots among BRF Employees for items received in non-compliance with the rules of this Policy; and (iii) apply the appropriate disciplinary measures in cases of non-compliance with this Policy.

4.4 COMMUNICATION AND CORPORATE REPUTATION DEPARTMENT

The Corporate Communications and Reputation department is responsible for (i) analyzing the reasonableness of sending a Gift to Digital Influencers, (ii) guiding Digital Influencers on the recommendations on advertising whenever BRF sends them Gifts, and (iii) guiding and approving the participation of Employees in lives and webinars, promoted by Business Partners, institutions, and organizations.

5. GUIDELINES

5.1 CONCEPT, FLOW AND GENERAL PREMISES

BRF understands that Gifts, Presents, and Hospitality can help strengthen commercial relations while respecting the cultures of the countries where they are given or received. Furthermore, they can only be offered or accepted if they:

- (i) Take place under the applicable national and foreign legislation, as well as the internal policies of the parties involved;
- (ii) Are granted or received:
 1. To help promote the brand, such as demonstrating or explaining products and services;
 2. To commemorate special dates and festivities, such as anniversaries of the city, state, and religious dates;
 3. At ceremonies or corporate events.



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(iii) Are granted or received transparently and do not generate any embarrassment in the event of public exposure for BRF or its Employees;

(iv) Have reasonable costs and comply with the values described in this Policy and national and foreign legislation.

In addition, Hospitality, including invitations to meals and participation in events, training, congresses, and seminars, can be offered or accepted:

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

b) If addressed to BRF and are professional;

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

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

BRF Employees who intend to offer or receive a Gift, Present, or Hospitality must inform themselves about these rules before offering or accepting it.

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

(i) Unduly influencing or appearing to influence a business decision or gain;

(ii) Generate or appear to generate an undue advantage or any embarrassment to any of the parties;

(iii) Occur on a recurring basis, involving the same Employee and the same Business Partner; and

(iv) Occur in cash or other means of payment, such as gift vouchers, share vouchers, loans, vacation payments, travel, or luxury items.

NOTE 1: It is not recommended to receive or offer alcoholic beverages; the Compliance Board should assess specific cases due to cultural/regional particularities.

NOTE 2: Gifts and Presents offered or received do not follow the flow or the rules set out in this Policy:

(1) For employee appreciation, endomarketing initiatives, or other activities related to internal incentives for BRF Employees;,,



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(2) Items related to a contract signed with BRF, for example, as consideration for an event sponsored by the Company, which will not be characterized as Gifts, Presents, and Hospitality, but as consideration for the deal signed between BRF and the Business Partner.

5.2 SPECIFIC RULES FOR OFFERING OR RECEIVING GIFTS AND PRESENTS

Gifts and Presents may be offered and received if they comply with the premises of item 5.1 and if they do not exceed the unit value of R\$ 300.00 (three hundred Brazilian Reais) per Employee per year, received from the same legal entity or its economic group, in the case of a private entity. For the international market, the reference value is USD 100.00 (one hundred dollars).

In addition, the BRF Transparency Committee may approve sending Gifts and Presents with values different from those set out in the item above, according to the assessment of each specific group of BRF Business Partners. (E.g., Digital influencers, integrated, etc.).

If the Gift does not comply with the rules of this Policy, it must be refused, and the Offeror must be informed of the provisions of the BRF Transparency Manual and this Policy. If the refusal is impolite or inappropriate, the Employee who received it must inform the Compliance Board to communicate BRF's rules to the Offeror whenever possible, as well as forward the item to the local Human Resources department for raffle or donation to a charity recommended by the BRF Institute. The raffle or donation must be documented, and records kept.

5.3 RULES FOR OFFERING AND RECEIVING HOSPITALITY

Hospitality, including invitations to meals, participation in events, training, congresses, and seminars, must be directed to BRF, have a clear purpose with the Company's business, and comply with the premises of item 5.1.

Employees wishing to receive or offer Hospitality must seek approval from their manager and the Compliance Board. If invitations involve national or international travel expenses to be borne by the host, these expenses must be compatible with the criteria defined in Corporate Policy 19.6.042 - *Viagens Corporativas* / Corporate Travel. The cost of business trips cannot, under any circumstances, be extended to family members or other people not directly related to the purpose of the trip.

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



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congress, or seminar. In this case, the costs are paid preferably by BRF (registration, travel expenses, etc.).

It is forbidden to accept invitations that are exclusively for entertainment purposes. If the Hospitality offered to BRF has entertainment in its program, but the professional character is the main reason for said event, the Compliance Board should be consulted to assess the institutional and/or strategic character of BRF's participation. Preferably, the entertainment should not exceed $\frac{1}{4}$ (one quarter) of the agenda, and whenever possible, the BRF representative should choose not to participate in the entertainment and/or bear their costs.

5.4 RULES FOR OFFERING OR RECEIVING BUSINESS MEALS

Offering or receiving business meals must comply with the general guidelines described in section 5.1 and preferably take place on working days during lunchtime. Also, pay attention to the following rules:

- (i) The value of the meal must not exceed R\$ 300.00 (three hundred Brazilian Reais) per person in the domestic market and USD 100.00 (one hundred dollars) per person in the international market. BRF's Compliance Board must assess any exceptions;
- (ii) The meal must have a clear business purpose;
- (iii) The invitation to the meal cannot be extended to the family members of the participants of both parties.

If a BRF employee pays for the meal, they will be reimbursed upon presenting legal proof of the expenses, as per Corporate Policies No. 04.15.002 - Reimbursements and Expenses - International Market and 06.22.038 - Reimbursements and Expenses - Banvit.

BRF recognizes that in the case of operations outside the country, alcohol consumption is a cultural issue. Therefore, in the case of countries where local legislation allows the consumption of alcoholic beverages, payment and reimbursement for alcoholic beverages must be approved by the Director responsible for the area or by the Vice-President responsible when the expense is incurred by Directors, as provided for in Corporate Policies No. 04.15.002 - Reimbursements and Expenses - International Markets and 06.22.038 - Reimbursements and Expenses - Banvit.

Business Partners are not allowed to sponsor parties, happy hours, get-togethers, or similar events for BRF Employees.

5.5 RULES FOR GIVING OR RECEIVING GIFTS, PRESENTS AND HOSPITALS TO OR FROM PEPs



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The receipt or offer to national or foreign PEPs must comply with the rules established about the values and nature of items allowed, among other guidelines established by the aforementioned Public Power body, at various levels (Federal, State, and Municipal), using Ordinances or equivalent documents. Such cases must be submitted to the Compliance Board for approval.

5.6 ACCOUNTING RECORDS

All expenses incurred with Gifts, Presents, and Hospitality must be recorded correctly and in detail in BRF's accounting records, with the appropriate receipts in reimbursement cases.

5.7 EXCEPTIONS TO THE POLICY

Omissions or exceptions to this Policy shall be communicated to and decided by the Compliance Board and/or the Transparency Committee of BRF, as the case may be, always bearing in mind the general guidelines described in item 5.1.

5.8 CONTROLS

The Compliance Board regularly monitors the giving and receiving of Gifts, Presents, and Hospitality to verify this Policy's correct application.

6. REFERENCE DOCUMENTS

- 01.1.100 - *Manual de Transparência BRF / BRF Transparency Manual / Manual de Transparência BRF.*

- 04.15.002 - Reimbursements and Expenses - International Market.

- 06.22.038 - Reimbursements and Expenses - Banvit.

- 19.6.042 - *Viagens Corporativas / Corporate Travels.*

- 28.1.002 - *Política Corporativa de Denúncias ao Canal de Transparência / Corporate Policy of Reporting to the Transparency Channel.*

- 28.1.004 - *Política Corporativa de Doações e Patrocínios / Donations and Sponsorships Corporate Policy.*



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- 28.1.005 - *Política Corporativa de Conflito de Interesses* / Conflict of Interests Corporate Policy.
- 28.1.010 - *Política Corporativa Antissuborno e Anticorrupção* / Anti-Bribery and Anti-Corruption Corporate Policy.
- 32.7.001 - *Relacionamento Institucional* / Institutional Relations / *Relaciones Institucionales*.
- CONAR's Guide to Advertising by Digital Influencers (<http://conar.org.br/index.php?codigo&pg=influenciadores>)

7. FINAL PROVISIONS

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

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

8. APPROVALS

RESPONSIBLE	AREA
ELABORATION	Global Compliance Board
REVIEW	Audit and Integrity Committee
APPROVAL	Board of Directors

GLOSSARY

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

Business Partners: External party with which the Company has or plans to establish a "Business" relationship. For this Policy, the term Business is broadly defined to mean



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those activities that are pertinent to the purpose of the Company's existence, therefore, 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.

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

Employees: These are 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.

Entertainment: These are events, trips, outings, and tickets to concerts or sporting events whose main purpose is to provide leisure activities and are not professional.

Gift: Item that (i) has no commercial value; (ii) is distributed as a courtesy, advertisement, 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 Gift; (v) is of a general nature, i.e. it is not intended to reward a specific person exclusively; and/or (vi) has been produced by the Company. Examples: calendars, diaries, pens, key rings, caps, T-shirts, and others.

Hospitality: This includes travel (by air, land, and/or sea), accommodation, transfers, and meals to attend seminars, training sessions, technical updating events, etc.

People: All BRF Employees and Business Partners.

Public Agent or Politically Exposed Person (PEP): For this Policy, is anyone who holds or has held office in the last 5 years, on a temporary or permanent basis, with or without remuneration, in Brazil or abroad:

- a) By any form of investiture or link, mandate, concession, position, employment, or function in the Public Authority, or where it exercises considerable influence in decision-making through the law or participation in the Public Authority;
- b) Political party leaders, as well as political representatives (municipal, State, district and federal);
- c) Leaders and representatives of international public organizations, such as the United Nations or the World Trade Organization.



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Public Authority: For this Policy, the term Public Authority is broadly defined to include, but is not 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 tax offices, issuers of permits, approvals, government licenses and visas.

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

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