



# Integrity System

Corporate Policy

Versão Inglês / English Version

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- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# Summary

## 3 Objective

### Applicability

## 4 Roles and Responsibilities

Compliance area

Employees

Transparency Committee

Auditing and Integrity Committee

## 6 Guidelines

### 8 Leadership Transformation

9 Continuous Risk Analysis

Continuous Monitoring

Top Management Members Choosing Process

### 10 Global structure adequate to risk level

11 Compliance Area Professionals

12 Compliance Area Responsibilities

13 Compliance Employees Onboarding Process

Annual Budget of the Compliance Area

14 Integrity Ambassadors

Integrity Ambassadors Qualification Process

15 Responsibilities of the Integrity Ambassadors

### 16 Global policies and procedures

Transparency Manual and Code of Conduct  
for BRF Business Partners

17 Integrity System Policies and Procedures

### 18 Training, Qualification and Communication

Communication

19 Training and Qualification

### 20 Continuous Reputational Analysis of the Business Partners

M&A Due Diligence

### 21 Digital Controls and Monitoring Adequate to Business Dynamics

Transaction Controls

### 22 Detection and Remediation of Repairing Measurements

Transparency Channel

23 Non-Retaliation Policy

Process of Investigation and Application of Disciplinary Measures

24 Communication to the Competent Authorities

Fraud Preventing Measures with Public Agencies

### 25 External Commitment and Best Practices Sharing

### 26 Labels and certifications

### 27 Expectations and Needs of the Interested Parties

### 28 Integrations of the Integrity System with Other Areas

## 29 Final Provisions

## 29 Approvals

## 30 Glossary



**Objective**



**Applicability**



Roles and  
Responsibilities



Guidelines



Final  
Provisions



Approvals



Glossary



# OBJECTIVE

This Corporate Policy (“Policy”) establishes the guidelines from BRF S.A. and its subsidiaries (“BRF” or “Company”) regarding BRF’s Integrity System (“System” or “Integrity System”), complementing the definitions from BRF’s Transparency Manual (CE 01.1.100). 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 terms in capital letters and their variations will have the meanings assigned to them in the Glossary.

# 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.





1 Objective

2 Applicability

**3 Roles and Responsibilities**

4 Guidelines

5 Final Provisions

6 Approvals

7 Glossary

# ROLES AND RESPONSIBILITIES

## Compliance area

- a. Clarify any doubts regarding this Policy;
- b. Establish the procedures and instructions necessary for its implementation;
- c. Communicate the defined rules; and
- d. Establish control and monitoring measurements for ensuring the adherence to its guidelines and the system's continuous improvement.

## Transparency committee

- a. Propose actions for dissemination and compliance with the Transparency Manual and with the Integrity System policies;
- b. Monitor the implementation of the Integrity System; and
- c. Ensure the system efficiency and compliance by all BRF Employees.

## employees

- a. Respect and disseminate the guidelines defined in this Policy;
- b. Perform the needed trainings; and
- c. Report to the Transparency Channel any suspect violation to the anti-bribery and anti-corruption laws, to the Transparency Manual, to this Policy or to any other BRF Policy.

## Auditing and integrity committee

- a. Monitor the Integrity System implementation;
- b. Monitor the investigations; and
- c. Indicate the application of improvements in the processes.



# GUIDELINES

- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

BRF has as principle the fulfillment of the applicable anti-bribery and anti-corruption laws and has as absolute commitment the integrity, safety and quality on the whole productive chain and on its institutional and commercial relationships with the stakeholders, such as shareholders, investors, Business Partners, the Board of Directors, its Advisory Committees, Fiscal Council and Executive Committee.

BRF's Integrity System has been implemented considering the agriculture and livestock production area specificities and the corruption and bribery risks which the Company is exposed to. The Compliance area has received from the Board of Directors the responsibility of developing and implementing the Integrity System. The Board of Directors, through the Auditing and Integrity Committee and along with the Executive Committee, has the responsibility of supervising, following-up, indicating deviation corrections and indicating improvements in the activities developed within the Integrity System.

The Company is part of a living, long and complex productive chain which involves purchasing of grains and other agricultural products, hiring integrated producers and other general services (cleaning, consultancy, advocacy, clearance, safety, transport), the slaughter in cold stores, the distribution to the distribution centers and to the clients in the internal and external market.

Another important criteria was the quantity of employees and the location of the sites, distribution centers and administrative offices. The quantity of business partners, such as national or international integrated agricultural producers, service providers, suppliers, has also been considered.

The Company's organization chart gathers the companies part of its economic group, which are controlled by and subsidiaries of BRF S.A. The companies within the group follow the same Integrity System described in the present Policy.

BRF's main interaction with public agents is due to the production of food, which requires external audits by the agencies responsible for monitoring the field, the Ministry of Agriculture and Food Supplies (MAPA on its Brazilian acronym) and the Brazilian National Health Surveillance Agency (ANVISA on its Brazilian acronym). Therefore, the registry at MAPA (Federal Inspection Service - SIF on its Brazilian acronym) is necessary in order to allow BRF to operate its productive units. The Agricultural Federal Fiscal Auditors (AFFA) are present in Brazil's relevant locations in order to ensure the quality of the products intended for the internal and external market.





1 Objective

2 Applicability

3 Roles and  
Responsibilities

**4 Guidelines**

5 Final  
Provisions

6 Approvals

7 Glossary

In addition, operation environmental licenses, granting and water collection authorization (State Environmental Agencies), authorizations for electrical energy self-production (ANEEL - Brazilian Electricity Regulatory Agency), manipulation of controlled chemical products (Federal Police) are necessary. The Company also interacts with other public agencies such as the Ministry of Public Labor Prosecution, Municipal Departments, Fire Department, among others.

BRF is also subject to the regulatory agencies from the countries in which it has operations, i.e. the approval of the local health authorities is needed in order to allow the importation.

The Integrity System has been built following the parameters and guidelines from the Brazilian Law no. 12.846/13, Decree no. 8.420/15, Ordinance CGU 909/15, Securities Exchange Commission (CVM) Instruction no. 586/2017, ISO 37001 and other foreign laws BRF is subject to, such as the U.S. Foreign Corrupt Practices Act – FCPA and the UK Bribery Act, in addition to other methodologies and best practices of the market.

The following materials have been adopted as reference for its development: (i) Integrity Program – Guidelines for Private Companies, operated by the Government Accountability Office; (ii) the guide developed by the American Department of Justice – DOJ (FCPA: A Resource Guide to the US Foreign Corrupt Practices Act); (iii) Sarbanes Oxley Act (Sox); (iv) Corporative Governance Guidelines – Brazilian Institute of Corporative Governance (IBGC); and (v) Compliance Programs Guide – Administrative Council for Economic Defense (CADE).

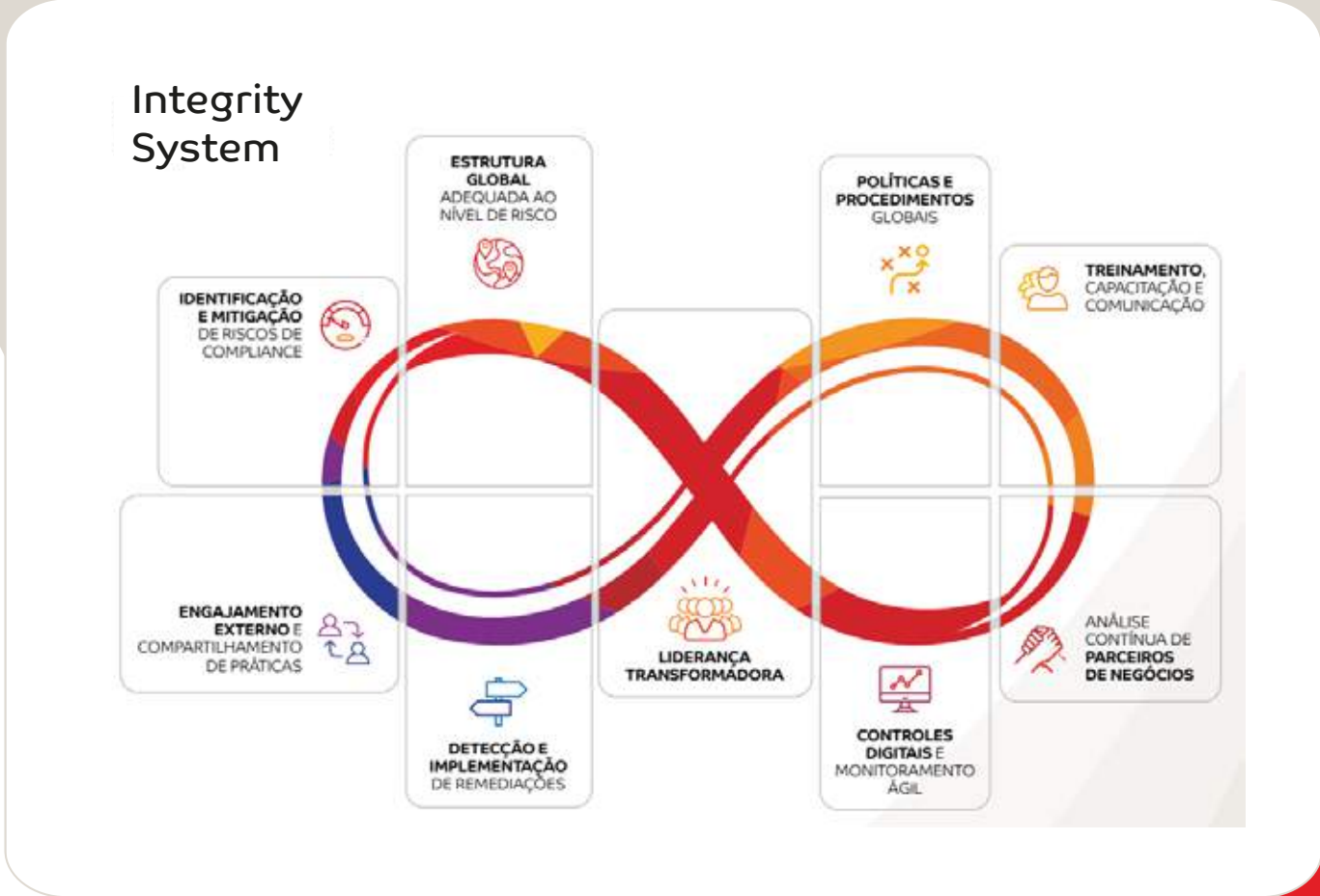




- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

BRF's Integrity System aims at reducing the risks connected to the BRF activities, as the interaction with bodies of Public Authority (direct or through third-parties), corruption or bribery acts, donations, sponsorships, offering gifts and other benefits and payment control.

According to the Brazilian Decree no. 8.420/15, 16 parameters must be considered for structuring the integrity program adequately. Therefore, BRF's Integrity System has been developed and divided in eight larger groups, which comprise the 16 parameters defined by the Brazilian Anti-Corruption Law for an effective compliance program:



Each one of the parameters from the Brazilian Decree no. 8.420/15 will be approached and related with BRF's Integrity System pillars.



1 Objective

2 Applicability

3 Roles and  
Responsibilities

**4 Guidelines**

5 Final  
Provisions

6 Approvals

7 Glossary

# LEADERSHIP TRANSFORMATION

The top management commitment and the support for promoting an ethical, transparent culture of respecting the legislations and internal politics is essential for the creation and effectiveness of a Compliance program.

Taking it into consideration, the Legal, Compliance Governance and M&A and the Compliance area participate on the meetings of the Board of Directors (CA), of the Auditing and Integrity Committee (CAI) and of the Executive Committee (COMEX) in order to present the evolution of the integrity program and to report the status of investigations and of other subjects related to the Transparency Manual and to the other Compliance policies of the company.

BRF has a Transparency Committee with the Compliance area responsible for the secretary work and composed by the Company's Executive Board. The Transparency Committee is responsible for supervising BRF's Integrity System, supporting on the management of the Compliance subjects and for define behavior standards the application of the repairing and/or disciplinary measures.







- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

## Continuous Risk Analysis

The Company's top management is responsible for managing the risks related to corruption and bribery, in order to ensure its efficiency and contribution for the improvement of the organizational performance. Moreover, it is also responsible for establishing measures ensuring the implementation and monitoring of the risk management and internal control practices by the managers, aside from recommending the adoption of corrective actions or establishing an improvement action plan, when needed.

The Company has a methodology for evaluation the risks related to its business, which is divided in the following groups; Strategic Risks, Regulatory Risks, Financial Risks, Operational Risks and more than fifty other categories. The "Ethical Behavior" and "Anti-Competition, Corruption, Money Laundering & Human Rights Violation" are two of BRF's risk categories.

The process of mapping risks is performed periodically as per CN 02.4.004 - Risk Management Manual in order to identify potential new risks, from changes on laws or from internal changes on the Company, as the admission on new markets, interactions with public agencies, among others.

## Continuous Monitoring

The Company's top management verifies the implementation of the Integrity System, which allows identifying potential failure points that may need corrections and improvements, through the follow-up of the Transparency Committee and of the Integrity and Audit Board, aside from the annual plans of the Internal Auditing Area and of the Internal Controls area. This System continuous monitoring allows BRF to adequately and immediately answer to any risk.

## Top Management Members Choosing Process

The process of choosing the top management members, such as the Board of Directors, its advisory committees, Fiscal Council, Executive Board and other managers, considers as requirements for the investiture for such positions a clear conduct, moral honesty and integrity aspects.



# GLOBAL STRUCTURE ADEQUATE TO RISK LEVEL

- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

The Compliance area structure has been defined based on the performed risk analysis and is responsible for ensuring that the Integrity System is applied in all BRF, supporting the business areas in order to ensure they act according to the Transparency Manual, to the internal policies and to the applicable laws.

In addition, the Compliance area has decisive autonomy and is not subordinated to other departments. The Compliance area reports to the Legal, Compliance, Governance and M&A Vice-President and its independence can be proven through its direct report for CA and through the periodic presentations for CAI. Thus, in case of investigations involving top management members, the Compliance area can access CAI and the Independent Investigations Committee directly for the proper appraisals.

Finally, the Transparency Committee, formed by top management members and comprising the Compliance area, is responsible for recommend the creation or update of the Company's policies and procedures, high-risk transactions and for following-up indicators and investigations related to the non-compliance of the Transparency Manual and of the internal policies.





- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

## Compliance Area Professionals

The activities related to BRF's Integrity System are performed by professionals specialized in the subject who are exclusively dedicated to these attributes.

The Employees responsible for the Integrity System are autonomous for taking decisions, implementing the necessary actions for the correct operation, pointing irregularities evidences, even if involving other areas and members from the top management, and recommending improvements and corrections for mitigating risks for the Company.

If necessary, the Compliance Area professionals can report to BRF's highest hierarchical level, i.e. CAI and CA.

Furthermore, in order to ensure the Compliance area independence, the Managers and Directors can only be dismissed after a resolution of the CAI.







1 Objective

2 Applicability

3 Roles and  
Responsibilities

**4 Guidelines**

5 Final  
Provisions

6 Approvals

7 Glossary

## Compliance Area Responsibilities

### The Compliance area responsibilities are:

- Elaborating, suggesting change, improving and updating the Transparency Manual and BRF's Compliance policies and internal procedures.
- Reporting the performance of the Integrity System periodically, or when requested, to the Executive Committee, to the Board of Directors, to the Fiscal Council and to the advisory committees;
- Training and qualifying the Employees regarding the content of the Transparency Manual and to the policies and to the procedures related to the Integrity System;
- Disseminating the ethical, integrity, risk management and best practices in the Company and with its partners and clients;
- Participating of the Transparency Committee, serving as secretary;
- Orienting the Executive Committee, the Board of Directors, the Fiscal Council and the advisory committees regarding the compliance with the anti-corruption and anti-bribery laws, standards, regulations, Transparency Manual and internal policies from the Compliance area.
- Orienting, if needed, the Company areas regarding situations related to the Integrity System and to the noncompliance with the anti-corruption and anti-bribery laws, standards, regulations, Transparency Manual and internal policies from the Company.
- Monitoring the compliance with the controls related to the Integrity System through periodic risk analysis and indicators analysis;
- Supervising the development and implementation of the Integrity System, considering anti-corruption and anti-bribery aspects;
- Managing the Transparency Channel and reporting the investigation results to the Transparency Committee or to the Auditing and Integrity Committee, Board of Directors, Fiscal Council, as applicable;
- Ensuring that the Integrity System complies with the requirements of the regulatory agencies and applicable certifications such as ISO 37001, Mais Integridade Certification, Pró-Ética Certification, among others;
- Conducting internal investigations about frauds, corruption, money laundry, among other subjects from the Transparency Manual and recommend the application of consequences and/or repairing measurements if needed; and
- Perform the Continuous Reputational Analysis of Business Partners which might represent risks to the Company, related to the noncompliance with laws and/or BRF's internal policies.





- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

## Compliance Employees Onboarding Process

The new Employees of the Compliance Area must go through an integration process to promote the adaptation of the recently-hired professional to the team and to qualify this professional regarding BRF' Integrity System, applicable laws related to anti-bribery and anti-corruption and to the internal rules and policies.

The onboarding process is done by the Compliance area, must have as minimum 8 working hours of duration and approach the following subjects:

- Reputational Analysis of Business Partners.
- Gifts, Presents and Hospitality.
- Internal Communication.
- Transactional Controls.
- DLP (Data Loss Prevention) System and Transparency Channel.
- Donations and Sponsorships.
- Integrity Ambassadors.
- External Commitment.
- Compliance area Structure.

- Performance Indicators.
- Internal Policies and Procedures.
- Investigation Process.
- Answer to Contractors and Stakeholders.
- Certifications (Mais Integridade, Pró-Ética, ISO 37001 etc.).
- Area Routines and Systems.
- Training and Qualification.

The new team member must have a mentor throughout the integration, who will be responsible for orienting the first steps and for helping understanding and/or improving the new member's knowledge on the area.

## Annual Budget of the Compliance Area

The Compliance area has its own budget and has enough and adequate financial, material and human resources to BRF's current status, in order to ensure that the actions are performed and that the System is put in practice by the whole Company.





1 Objective

2 Applicability

3 Roles and  
Responsibilities**4 Guidelines**5 Final  
Provisions

6 Approvals

7 Glossary

## Integrity Ambassadors

The Integrity Ambassadors are BRF Employees who are responsible for assisting the Compliance area in the implementation of the Integrity System and for supporting the dissemination of concepts, orientations and guidelines on good practices, being a link with the other areas of the Company. The Integrity Ambassadors are named from the Employees with knowledge and profile aligned with the integrity policies. They come from many business areas and from many regions of the country and abroad.

## Integrity Ambassadors Qualification Process

Os Colaboradores selecionados para compor o grupo de Embaixadores de Integridade devem ser capacitados pela Diretoria de Compliance sobre os pilares do Sistema de Integridade, em que serão apresentadas diretrizes sobre as políticas da Companhia, bem como casos práticos para discussão entre os participantes. A capacitação dos Embaixadores de Integridade também abordará os pontos fundamentais da legislação anticorrupção aplicável à BRF.

Below are the main themes approached during the Integrity Ambassadors qualification process:

- BRF's Integrity System;
- Objectives of the Integrity Ambassadors Program;
- Law No. 12.846/13;
- Decree No. 8.420/15;
- Foreign Corrupt Practices Act – FCPA;
- Reputational Analysis of the Business Partner;
- Anti-bribery and Anti-corruption;
- Gifts, Presents and Hospitality;
- Conflicts of Interest;
- Donations and Sponsorships;
- BRF Data Sharing;
- Code of Conduct for Business Partners;
- Prevention of Harassment;
- Workplace environment: RESPECT & DIVERSITY;
- Welcoming Police Authorities at BRF's facilities abroad (Specific for Foreign Ambassadors);
- Investigation Flow;
- Non-Retaliation and Denounces Report;
- Recipes for Integrity;
- Transparency Channel;
- Case Studies.

The Compliance area will meet the Integrity Ambassadors monthly in order to discuss critical subjects, recurring problems and to clarify doubts. These Employees must receive periodic trainings regarding best practices, regulatory changes and improvements on BRF's Integrity System.



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

## Responsibilities of the Integrity Ambassadors

### BRF's Integrity Ambassadors are responsible for:

- Disseminating the Ethics and Compliance culture in the Company, identifying the process risks related to Compliance and, along with the corporate and regional Compliance team, search for solutions and improvements at controls and processes;
- Communicating, organizing and giving training sessions regarding the Transparency Manual, the Integrity System Policies and other subjects related to the Integrity good practices;
- Answering to simple enquiries regarding the subjects related to the Integrity System Politics, such as general rules for donations and receiving gifts, as well as recommending good Integrity practices according to BRF's Transparency Manual;
- Being up-to-date with the Integrity policies and procedures;
- Communicating any potential violation to the Transparency Manual immediately.
- Actively listening in order to understand the unit requests regarding integrity subjects, directing the case to the Compliance area support or to the Transparency Channel correctly.





- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# GLOBAL POLICIES AND PROCEDURES

## Transparency Manual and Code of Conduct for BRF Business Partners

BRF has a Transparency Manual which comprises subjects such as behavior, human rights and ethics, among others. This document can be used as reference for the professional conduct in the work relations and is intended to the Company's Employees and to their business partners, suppliers, service providers, clients, among others.

In addition, BRF has the Code of Conduct for Business Partners, which establishes the guidelines for BRF Business Partners' ethical behavior in order to encourage and orient the adoption and compliance with responsible management and sustainability, including but not limiting, to the adoption of better practices and upright behavior, social and environmental issues and minimal standards to be followed by all BRF Business Partners. This document must be sent to all BRF Business Partners, and its definitions must mandatorily be accepted by the third-parties considered as critical or high-risk, through an contractual clause or system. Eventual exceptions for this obligation must be approved by the Compliance area.

The Transparency Manual, the Code of Conduct for BRF Business Partners and the Integrity System Policies are available for the internal public via intranet and for the external public via BRF's institutional website.







1 Objective

2 Applicability

3 Roles and  
Responsibilities

**4 Guidelines**

5 Final  
Provisions

6 Approvals

7 Glossary

## Integrity System Policies and Procedures

All Integrity System internal guidelines (Policies and Procedures) are reviewed and issued in the Company's official tool, intranet. This kind of document is additionally issued at BRF's website for the policies regarding BRF's public commitments.

The Integrity System policies deal with subjects related to the fight against corruption and frauds, such as anti-corruption and anti-bribery, conflict of interests, receiving gifts, donations and sponsorships, as described below:

- **Anti-bribery and Anti-corruption Corporate Policy**
- **Reporting to the Transparency Channel Corporate Policy**
- **Donations and Sponsorships Corporate Policy**
- **Gifts, Presents and Hospitalities Corporate Policy**
- **Conflict of Interests Corporate Policy**
- **Prevention of Money Laundering and Financing of Terrorism Corporate Policy**
- **Human Rights Corporate Policy**

The Integrity System Policies establish applicable guidelines for everyone working for, with or in behalf of BRF.



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# TRAINING, QUALIFICATION AND COMMUNICATION

All Employees must know the policies and procedures relevant for executing their activities. In order to mitigate the risk of lack of knowledge, the Compliance area must communicate and train all Employees in risk functions.

## Communication

The guidelines of the Transparency Manual and of the Integrity System Policies are periodically disseminated in several channels, such as lectures, meetings, emails, leaflets, wallpapers, corporate TVs, banners, boards, among others.

BRF's Integrity System communication campaigns are made by the Compliance area along with the Internal Communication area. For a better assertiveness in the subjects and formats, the Internal Communication area shares the ideas with the employees responsible for the communication on the other administrative and commercial offices, as well as on the distribution centers and on the factory plants.





1 Objective

2 Applicability

3 Roles and  
Responsibilities

**4 Guidelines**

5 Final  
Provisions

6 Approvals

7 Glossary

## Training and Qualification

Trainings are an important tool for ensuring the compliance with the Integrity System pillars, as well as for helping in the dissemination and clarification on the Company rules and for raising awareness on eventual implications of the non-compliance with the Integrity System Policies for BRF and for its Employees. The annual training plan is validated and approved by the Transparency Committee.

The trainings related to BRF's Integrity System are planned and monitored by the Compliance area considering the following aspects:

- **Target Audience:**  
Computerized, non-computerized, administrative, commercial, operational and control and more critical areas;
- **Contents and themes to be addressed:**  
Legislation applicable in the Company business, Transparency Guide, Internal Policies, examples and recurrence cases;
- **Potential formats:**  
considering the target population, the trainings might be face-to face or online through an online platform (BRF Academy) and given by the Compliance area, by external lawyers, by consultancy agencies or by the regional leaders;
- **Adequate language:**  
the training contents are translated to several languages and its speech is adapted to the culture of the local in which BRF operates;
  - Exposure to specific risks; and
  - Qualifications and updates to the Integrity Ambassadors.





- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# CONTINUOUS REPUTATIONAL ANALYSIS OF THE BUSINESS PARTNERS

BRF performs a Continuous Reputational Analysis of the Business Partners, i.e. from Business Partners considered as high risk who would like to or are already related to the Company, as well as their partners, shareholders, managers, directors and presidents (when it comes to companies). The analysis aims at gathering information regarding the partner or potential partner in order to identify the existence of evidences of violations to the current law and rules and/or to the guidelines contained in the Transparency Manual and/or in BRF's internal policies, determine the risk degree linked to the hiring and the applicable repairing measures.

High risk contracting is any contracting which has at least one of the hypotheses listed in the Continuous Reputational Analysis of Third Parties or Reputational Due Diligence (CN 28.5.001).

Depending on the search result, the Compliance Area, based on the Compliance, Anti-corruption and Anti-fraud subjects, can approve the Contract request or not.

## Approved requests:

The Compliance area issues specific recommendations regarding the hiring process; mitigating measures might also be suggested for the identified risks; and, depending on the case, might also monitor these processes. After the system approval, the requests are directed to the Legal area for elaboration of the agreement.

- **Reproved requests:**

A non-hiring recommendation or contract termination is issued for this Business Partner.

## M&A Due Diligence

Corporate operations involving third-parties are subject to broad auditing processes for identifying irregularities, illegalities and vulnerabilities. These auditing sessions are conducted by law offices and auditing companies specialized in performing M&A due diligence. The research and risk analysis related to the anti-corruption law applicable to the companies involved in the negotiation process is always internally or externally done with the involvement and validation of the Compliance area.





- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# DIGITAL CONTROLS AND MONITORING ADEQUATE TO BUSINESS DYNAMICS

BRF is an open-share company with its shares negotiated at the Brazilian Novo Mercado da BB S.A. (B3-BRFS3) and in the New York stock market (ADRs level III – BRFS). With its presence in the two markets, the Company observes the International Financial Reporting Standards (IFRS) and the determinations of the Financial Report Internal Control System (SCIRF) based on the Law Lei Sarbanes-Oxley (SOx) when it comes to elaborating financial statements.

BRF's results are approved quarterly by the Board of Directors and the accounting/financial information are appraised and validated by the Auditing and Integrity Committee, who is responsible for, among others, monitoring the quality and integrity of the internal control mechanisms and the quarterly information, intermediary statements and financial statements of the Company.

The Company prepares its financial statements quarterly for archiving in the Brazilian Securities Exchange Commission (CVM) and in the Securities Exchange Commission (SEC). The financial statements contain the revision of the independent auditors, who issue an opinion regarding these statements when compared to the international accounting rules.

BRF issues the Reference Form annually for meeting the Brazilian law regarding share market and the Form 20-F for meeting the American laws, and they also go through an independent auditor review. In order to comply with the Brazilian accounting rules, with the American rules and with the rules imposed to the companies listed in the Brazilian and American stock market, BRF keeps strong internal controls over its financial statements and its operations, and these controls are tested by the independent auditors.

The Internal Controls area annually identifies and evaluates the risks and controls related to the elaboration and disclosure of financial statements, according to the market best practices, specially the criteria established by the Internal Controls Integrated Structure, aiming at meeting Sox's requirements.

The efficiency of the internal controls for disclosing financial information is assessed by BRF's top management, using criteria from the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and the

existing controls also go through effectiveness tests.

The Company's internal control system for disclosing financial information has been elaborated for reasonably ensuring the reliability of the financial reports and the elaboration of the financial statements for external disclosure, according to the accounting principles and rules. When control deficiencies are identified, they are immediately treated through action plans established by the involved organizational structures.

## Transaction Controls

The efficiency of BRF's Integrity System is assessed by the Compliance Area through transactional controls, which aim at ensuring the efficiency of the implementation of the Integrity System pillars.



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# DETECTION AND REMEDIATION OF REPAIRING MEASUREMENTS

## Transparency Channel

BRF's Transparency Channel can be used by BRF's Employees, business partners, clients, public agents or by anyone who would like to report an inappropriate suspect conduct.

The Transparency Channel is available for receiving complaints 24/7 throughout the whole year and is available for the main languages used in BRF. It is possible to register a concern or a denounce by phone, by website or by 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/en/about/ethics-and-transparency/transparency-channel/>

In the main countries where BRF operates, the Channel is available by telephone (0800 450 0000) and websites ([www.integridade.brf.com](http://www.integridade.brf.com) and [www.compliance.brf.com](http://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.



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

## Non-Retaliation Policy

BRF's Reporting to the Transparency Channel Corporate Policy condemns any kind of retaliation against any person who reports a complaint or registers a denounce.

BRF's Transparency Channel, which is one of the main violation detection tools, is available for all Employees and can also be accessed by the external public, such as clients, suppliers and service providers. Once a denounced concern is communicated, it will be analyzed and directed to the responsible areas for investigation. The investigations considered as substantiate require the application of consequences and the implementation of repairing plans in order to ensure that new violations will not occur.

Other BRF areas such as the Internal Auditing Board and the Risks and Internal Controls area also have a relevant role in the identification of procedural failures, irregularities and vulnerabilities and on the definition of action plans for mitigating the associated risks.

## Process of Investigation and Application of Disciplinary Measures

The investigations regarding the denounces of violations to the Transparency Manual, to the laws and BRF's internal policies, are performed by the responsible areas, according to the subject (Compliance, Human Resources and Audit and Integrity Committee ("CAI"). By the end of the investigation, in case the Employee improper behavior is evidenced, the adequate consequence measurement will be applied, proportionally to the seriousness of the behavior and to the Company policy.

The consequences for an improper conduct are the following:

- Disciplinary Measures: verbal warning, written warning and suspension;
- Removal;
- Dismissal.

In addition to the consequences there might also be repairing measurements, which are essential to avoid recurrences and to prevent other Employees to take the same improper conduct.

Examples of repairing measures are: implementation or revision of the policy or corporative regulation, implementation of more robust processes for internal control and application of training sessions.

The Compliance area is responsible for monitoring and certifying that the consequences and the repairing measures have been applied and for ensuring that the identified deviation will not happen again.



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

## Communication to the Competent Authorities

It is important to highlight that justified denounces might origin a legal obligation for BRF of communicating the competent authorities, depending on the identified improper conduct.

## Fraud Preventing Measures with Public Agencies

BRF relates intense and frequently with authorities and with Public Authority throughout its activities, thus this relationship must be ruled by ethics and integrity and according to the applicable laws in all locals in which BRF operates. In order to ensure that, the Company has corporate procedures which define guidelines regarding BRF's Employees behavior in the relationship with a Public Agency. These rules are also applicable for the business partners hired by BRF which interact with the Public Agency on BRF's behalf. Below are the policies that approach these themes:

- Transparency Manual;
- Anti-bribery and Anti-corruption Corporate Policy
- Gifts, Presents and Hospitalities Corporate Policy;
- Donations and Sponsorships Corporate Policy;
- Conflict of Interests Corporate Policy;
- Institutional Relations Corporate Norm.

The specific policy for interacting with the Public Authority is the Institutional Relations Corporate Norm, which aims at clarifying the behavior rules, procedures and attitudes from BRF's Employees and business partners in the relations with Public Agencies, class entities, associations, among others.

The interactions with Public Authority are performed by the Employees of the Institutional Relationship area or by people trained and/or oriented for these situations, which must be guided by its formality, register and transparency.





1 Objective

2 Applicability

3 Roles and  
Responsibilities**4 Guidelines**5 Final  
Provisions

6 Approvals

7 Glossary

# EXTERNAL COMMITMENT AND BEST PRACTICES SHARING

The structure and development of BRF's Integrity System are monitored by the Board of Directors through meetings with the advisory committees, such as the Integrity and Auditing Committee and the Transparency Committee.

The Compliance area periodically performs a revision of its policies and procedures in order to reflect the current status and adopt better practices of mitigating risks and irregularities.

The Integrity System pillars are annually audited by the External Auditing and by the Internal Auditing Board and BRF periodically performs an assessment of the risks and needed improvements. In this process, interviews are performed with the Company's leadership and its respective teams, support documentation analysis and discussion of the risk factors associated to the business and activity sector. The Internal Auditing area also performs periodic tests regarding determined aspects of the Integrity System pillars in order to ensure its efficiency and suitability.



In order to be always up-to-date with subjects as integrity, market best practices and difficulties faced by other company, the Compliance area actively participates on forums and lectures regarding the Anti-corruption Law and Compliance Programs with other private companies from many economic sectors.

The Compliance area members participate on trainings, conferences and workshops to keep up-to-date regarding regulatory aspects and the practices adopted by the market.

# LABELS AND CERTIFICATIONS

BRF participates, as a way of analyzing the efficacy of its Integrity System, from public and private initiatives that assess and verify the integrity and anti-bribery measures adopted by the companies, regardless of the size and activity sector.

As examples of certifications, BRF participates from the following initiatives within the scope of the Brazilian market:

**a) Selo Mais Integridade Certificate**

**b) Pró-ética Certificate**

**c) ISO 37001**

The definitions regarding the ISO 37001 certification process started in 2020 are specified in Annex I and the List of relevant entities for ISO 37.001 certification is available on the Intranet system: CSC/TI – Controladoria – ADM LEGAL E CONTROLE JURIDICO – Societário – SOCIETÁRIO EMPRESAS ATIVAS.

1 Objective

2 Applicability

3 Roles and Responsibilities

**4 Guidelines**

5 Final Provisions

6 Approvals

7 Glossary



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# EXPECTATIONS AND NEEDS OF THE INTERESTED PARTIES

The demands, expectations and needs from the many BRF stakeholders are considered in the implementation, evaluation and continuous improvement of the Integrity System. There is an uprising demand for the implementation of programs for fighting corruption and bribery in Brazil and in the countries in which BRF operates.

**The main stakeholders regarding the Integrity System, and its expectations and needs, are listed below:**

- a) Clients
- b) Employees
- c) Communities
- d) Competitors
- e) Business Partners
- f) Government
- g) Financial Institutions
- h) Non-Governmental Organizations
- i) Regulating Agencies
- j) Partners / Shareholders



The Compliance area, aiming at ensuring the efficiency and meeting the received demands, must implement indicators for measuring the average time for answering the clarifications requested by the external and internal clients.



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines**
- 5 Final Provisions
- 6 Approvals
- 7 Glossary

# INTEGRATION OF THE INTEGRITY SYSTEM WITH OTHER AREAS

BRF's Integrity System is under everyone's responsibility. For its proper operation, the integration between the Compliance Area and the other Company areas, such as Risk Management, Corporate Governance, Legal, Internal Auditing, among others, is essential, as described below:

## a) Corporate Governance:

- Ensure the Integrity System independence and comprehensiveness to all company stages;
- Document the approvals for the Integrity System policies and procedures, as well as monitor its application;
- Ensure that the Integrity System complies with the company rules.

## b) Internal Audit:

- Audit and evaluate the Integrity System policies and procedures;
- Check if the Integrity System processes, policies and transactions comply with the internal and external controls and rules;
- Suggest improvements on the internal controls and on the rules and procedures established by the Company, assess irregularities and detect failures in the internal or fraud controls and forward eventual behavior deviations to the Compliance department.

## c) Risk Management:

- Perform the risk mapping and management, considering ethical, anti-corruption and anti-bribery aspects;
- Define and manage SOx controls for the Integrity System;
- Keep the top management informed regarding the Company's risk matrix evolution.

## d) Legal:

- Monitor, disclose and suggest actions regarding regulatory tendencies and their potential impact in the Integrity System;
- Analyze and review contractual documents, including termination devices due to violations and other clauses anti-bribery and anti-corruption;
- Support the Compliance area in the investigation processes.

The improvement of the integrating practices is essential for the business sustainability, for meeting the national and international regulatory agencies requests and stakeholders, leading to a competitive advantage from the other competitors and to differentiate criteria of investment acquisition.





- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines
- 5 Final Provisions**
- 6 Approvals**
- 7 Glossary

# 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 may be.

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.

[integridade.brf.com](https://integridade.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.

# APROVAÇÕES

Person in charge	Area
Prepared by	Global Compliance Board
Approved by	Transparency Committee and Board of Directors

# 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.

## 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.

## People:

All BRF Employees and Business Partners.

## 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.

## 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.

- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines
- 5 Final Provisions
- 6 Approvals
- 7 Glossary**



- 1 Objective
- 2 Applicability
- 3 Roles and Responsibilities
- 4 Guidelines
- 5 Final Provisions
- 6 Approvals
- 7 Glossary**

### 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.).

### 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.

### 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.

### Transparency Committee:

BRF’s Transparency Committee, given its independency and autonomy, is a non-statutory office, working permanently, created by deliberation of Executive Board of Directors and dully linked to it. It is in charge, among other things, of the conduction of collection and proposals of corrective measures related to the infractions to BRF’s Transparency Manual and Policies.

**BRF S.A.**  
Companhia Aberta de Capital Autorizado  
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