

## **1 OBJECTIVE**

This Corporate Policy ("Policy") establishes the directives from BRF S.A. and its subsidiaries ("BRF" or "Company") regarding Donations and Sponsorships, in complement to the definitions contained in BRF's Transparency Manual (CE 01.1.100), our code of conduct.

For the purpose of this Policy, the terms underlined and their variations will have their meaning contained in the Glossary.

## **2 APPLICABILITY**

This Policy is applicable to all BRF's Employees ("Employee" or "Requester"), Beneficiaries, as well as to any Third Party who works for BRF, either in Brazil or overseas. Every Third Party must assure that their actions on behalf of BRF meet the same standards of integrity expected from BRF's Employees.

## **3 ROLES AND LIABILITIES**

### **3.1 COMPLIANCE DEPARTMENT**

It is up to the Compliance Department: (i) to establish any doubt regarding this policy; (ii) establish procedures and instructions necessary for its implementation; (iii) inform and train the rules defined in this Policy; (iv) monitor all Donations and Sponsorships in order to assure accession to the Policy; (v) conduct Reputational Analysis of potential Beneficiaries, whenever necessary, evaluate the existence of possible conflict of interests and deliberate requests according to results from reputational research.

### **3.2 MARKETING DEPARTMENT**

It is the responsibility of the Marketing department: (i) define a marketing strategy to deliberate requests of Sponsorships; (ii) deliberate requests of Sponsorships, using the consumption brands from BRF, aligned with the strategy of every brand and according to the sphere of competence of their board, in the Donations and Sponsorships Committee; (iii) make available the standards of use of the brand; (iv) monitor continually national and regional Sponsorships, with the use of the brands of consumption from BRF, aiming at checking if the Sponsorship is meeting its targets and if the counterparts are being received according to the plan and within legal limits; (v) assure the budget and schedule to carry out global and domestic Sponsorships in the marketing area; (vi) inform corporate competent areas to evaluate the rules and criteria established in the projects that involve fiscal incentives (Legal and Fiscal).

### **3.3 CORPORATE REPUTATION**

It is under the responsibility of the Corporate Reputation area: (i) evaluate and approve Sponsorship request making use of BRF's institutional brand, according to the competence of the Donations and Sponsorships Committee; (ii) make corporate brand usage manual available for Requesters; (iii) continuously monitor national and regional Sponsorships, with the usage of BRF's brand, in order to check if the Sponsorship is meeting its goal and if the counterparts are being received as planned and within legal limits; (iv) assure global and domestic budget and schedule for Sponsorships using the brand BRF, according to defined strategy.

### **3.4 CORPORATE AFFAIRS**

It is under the responsibility of the Corporate Affairs area to evaluate and deliberate Donations and Sponsorships requests, in compliance with the Company's business strategies according to the competence of its board in the Donations and Sponsorships Committee.

### **3.5 REQUESTING EXECUTIVE BOARD/MANAGEMENT**

It is the responsibility of the Requester area: (i) meet this Policy; (ii) assure budget for Sponsorships (regional and local) and Donations according to the defined schedule; (iii) file documents related to requested and performed Donations and Sponsorships; (iv) monitor and register Donations and Sponsorships evidences, in order to check if the goals are being met and if the counterparts, in case of Sponsorships, occurred as planned; (v) inform competent corporate areas to evaluate established rules and criteria in the project that involve fiscal incentives (Legal and Fiscal); (vi) assure that the request does not violate any local regulations and the internal norm or policy of the Company; (vii) evaluate if there are value limitation rules, food or sanitary restrictions in the country which the Donation or Sponsorship will be done.

### **3.6 LEGAL DEPARTMENT**

It is up to the Legal Department Area to elaborate a contract instrument for Donations or Sponsorships, observing the directives of this Policy and deliberate requests in which the Beneficiary leaders are classified as related party, in compliance with the Corporate Policy of Transactions with the related parties.

### **3.7 BRF'S EMPLOYEES**

It is up to all BRF's employees to meet the directives established in this document, participate in training on this policy and assure that all the Third Parties that may come to join any Donation or Sponsorship, through it be informed about this content.

Promptly inform, via the Transparency Channel, any improper request as well as any suspicion of violation of the principles contained in this Policy or in the BRF's Transparency Manual.

### **3.8 BRF'S INSTITUTE**

The BRF Institute is responsible for: (i) deliberating ant requests of social Donations and incentivized Sponsorships, aligned with the strategy of social investment, in the Donations and Sponsorships Committee; (ii) conduct Donations of Humanitarian Aid; (iii) mange and conduct Donations of products next to the expiration date, making use of accredited institution of this purpose and respecting the local legislation for this task; (iv) conduct Donations, by means of its Social Investment Committees network, in compliance with flows proposed in this Policy.

#### **4 GUIDELINES**

##### **4.1 APPLICABLE PREMISES TO ALL TYPES OF DONATIONS AND SPONSORSHIPS**

BRF is committed in promoting the local development and quality of life in communities, especially in places where it acts. Every Donation must be aligned with a strategy of the Company to strengthen liaisons with the interested parties and its beliefs regarding social causes, generating positive impact in society; there must be a socio-cultural purpose, and/or educational and/or humanitarian, without inappropriate counterpart. Every Sponsorship must be aligned with marketing strategies from the Company's brands.

Every Donation and Sponsorship must be in compliance with the applicable legislation, as well as with BRF's Transparency Manual and its Anti-Bribery and Anti-Corruption Policies and Conflict of Interest.

It is forbidden to make Donations or Sponsorships:

- (i) That may violate applicable laws;
- (ii) That may generate conflict of interest, may it be apparent or potential;
- (iii) That harm the reputation of BRF; and
- (iv) Suited for a Beneficiary whose legal representatives or managers are part related to BRF.

The concession of any Donation or Sponsorship does not imply in automatic approval of the right to use the logo or visual identities from BRF. Specific approvals are necessary to make use of every logo from the responsible areas, according to the case.

##### **4.2 DIRECTIVES REGARDING NECESSARY REQUESTS AND APPROVALS**

Any BRF Employee may submit a Donation or Sponsorship to be evaluated by the responsible areas, following the standard or simplified approval flow, according to the rules following described. The submission of a request may be via system or e-mail, according to the applicable procedure of every country.

To request a Sponsorship or Donation, the Employee must be aware of the integrity of this Policy and provide the necessary information and documents for the request (according to items 4.4.4 and 4.5.2 below). The Requester and the Beneficiary must assure the veracity and integrity of the provided information.

Donations and Sponsorships must not be done until all the approval flow has been followed and done completely, according to the rules described as follows.

Monetary Donations or Sponsorships will be done by means of bank deposit in a bank account whose account holder is the Beneficiary. Those Donations and Sponsorships done with products or services must be delivered as agreed in contract. It is strictly forbidden the transference to any individual or company who is not the approved Beneficiary, and this condition must be included in the Donation or Sponsorship contract signed between the parties.

The contract signed between the Beneficiaries must contain an anti-corruption clause which is the standard of the company, by means of which the other party declares to know and fulfill the applicable anti-corruption legislation, during the validity of the contract, and should it not be met it is just cause for the termination of the bond between the parties.

Any change in the scope of the Donation or Sponsorship in question (for example: regarding the type, Beneficiary, goods to be donated or amount to be sponsored, services, form of payment, etc.) demands the Requester to re-start the approval process.

Goods, products, services and financial resources destined by BRF by means of Donations or Sponsorships must be used exclusively for the means agreed in the contract.

#### **4.2.1. Standard approval flow – Donations and Sponsorships**

Must follow the standard approval flow the following types of requests:

- a) Donations of any good or sum (except products produced by the Company), in benefit of any person or entity;
- b) Donations and Sponsorships in cash, products or services, to Government Entity in any sum, or middlemen by private entity, of any sum, whose final Beneficiary is a Government Entity;
- c) Donations of products produced by the Company for private entities in which the reference available resources is over R\$ 5.000,00;
- d) Sponsorships in cash, products or services for private entities in which the reference available resources is over R\$ 5.000,00.

**Table 1 - Donations and Sponsorships standard approval flow**

Approval 1	Approval 2	Approval 3	Approval 4	Approval 5 – according to sum	Contract Signature
<b>Immediate Manager</b>	Donations and Sponsorships Committee	Opex Committee  * Only for Donations	Compliance area	If it is “a and b”: Approval from VP of requesting area and Board of Directors	According to powers granted in specific power-of-attorney
				If it is “c” and “d” and the sum is similar or over R\$50.000,00 (fifty thousand reais) and lower than R\$ 100.000,00 (one hundred thousand reais): Approval from the requesting area VP	
				If it is “c” and “d” and the sum is similar or over R\$100.000,00 (one hundred thousand reais) and lower than R\$ 8.000.000,00 (eight million reais): Approval from CEO or COO	
				If it is “c” and “d” and the sum is similar or over R\$ 8.000.000,00 (eight million reais): Approval from the Board of Directors	

**NOTES:**

1. For cases foreseen in lines ‘ c ’ and ‘ d ’, as Donations or Sponsorships with sums between R\$ 5.000,00 (five thousand reais) and R\$ 50.000,00 (fifty thousand reais) waive approvals from level 5.

2. The sums must be converted to the amount equivalent to the local currency in which the operation is found, using exchange rates from the request date when the Donation or Sponsorship is done.

**4.2.2 Simplified approval flow – Product donations (produced by the company) and Sponsorships in products, services or cash, with reference sums below R\$5.000,00 (five thousand reais)**

Donations of products manufactured by BRF and Sponsorships with reference sums lower than R\$5.000,00 (five thousand reais) to private entity may be done via simplified flow. The request must be registered in the Donations or Sponsorships Request Form, attached to this policy, which represents a self-declaration from the Requester that the Donation or Sponsorship meets the premises of this policy. The Form must be signed by the Requester Area manager.

Besides the Form, the Requester must assure the signature of the standard Commitment Agreement by the Beneficiary, attached to this policy.

Once the Commitment Term form, dully filled out and signed is in hand, the Donation or Sponsorship may be cleared according to the local controls.

It is the responsibility of the Requester Area Manager to keep the records, documents and evidence of Donations and Sponsorships in local file, in compliance to items 4.4.4 and 4.5.2 from this Policy.

### **4.3 SPECIFIC DIRECTIVES FOR DONATIONS AND SPONSORSHIPS TO GOVERNMENT ENTITY FOR ANY REFERENCE SUM**

Donations or Sponsorships carried out directly or indirectly to Government Entity, must only be done if they are in connection with the means mentioned below:

- Promotion of the community well-being;
- Encourage 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 company keeps its plants and/or administrative offices.

It is forbidden to make Donations or Sponsorships to Government Entity if:

- Violate the country's current legislation where they are performed;
- They are not in compliance with the vision, mission and values of BRF;
- They have political-partisan connotation;
- Promote – directly or indirectly – any type of discrimination;
- Harm the environment, put animals at risk or present risk to human life;
- Exist a conflict of interest between the involving parties, either by proved familiar bond and/or employment relation between the parties, according to what is established in the BRF's Policy of Conflict of Interest.

Donations and Sponsorships made directly or indirectly to Government Entity must be approved by the VP of the requesting area and Board of Directors, according to the standard flow described in item 4.2.1 above.

### **4.4 DONATION SPECIFIC DIRECTIVES**

#### **4.4.1 Donation of Products close to the expiration date**

BRF is committed to the Sustainable Development Objectives (SDO) from the United Nations, specifically to the eradication of starvation by means of product Donations that allow the prevent food waste.

Donations of Products Close to the Expiration may only be done by means of certified entity from the BRF Institute, following the same directives mentioned in this Policy, internal norms and current legislation.

For this type of Donation, it is recommended that the Beneficiary signs a Commitment term, attached to this policy, by means of which assures compliance to the informed rules of custody and use of BRF's products and that shall not make use of any type of wrongful commercialization of the donated products.

The Donation of Expired Products (products which expiration date is overdue) is strictly prohibited and the destination of these products must observe the current legislation.

#### **4.4.2 Donation for Humanitarian Aid**

Donations to meet post-disaster emergency situations will only be done by BRF's Institute. Every Donation for Humanitarian Aid, done by financial resource means or services rendered by human resources (corporate volunteering), requires fulfillment of approval flow mention in Table 1 of this Policy.

#### **4.4.3 Political Donation for Election Campaign**

The following Donations are prohibited:

(i) Anything or value or any product to political candidates, parties or any Political associations; and

(ii) any valuable thing or products for events with the participation or promotion of candidates of 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 and visits of political candidates to any of BRF's plants, distribution centers and any other BRF's facilities; and (ii) Provision of services of any nature, loans of vehicles and other acts that may benefit political candidates, Third Parties or political parties.

Besides that, any Donations of monetary sums or products to educational and health institutions, non-profit organizations which have any direct or indirect bond with candidates or political parties or any political associations are strictly prohibited.

BRF does not endorse nor authorize Donations to political candidates, parties or any political associations. If any BRF Employee decides to do so as individual, it is their entirely responsibility. This donation must be of personal nature, without any bond to BRF.

#### **4.4.4 Necessary documents for Donations**

The Beneficiary must, by means of the Employee, send the following documents/confirmations for the requirement of a Donation, whenever applicable:

1. Copy of Federal Corporate Taxpayer Registration Number and Corporate Registered Name;
2. Document containing the name(s) and Individual Taxpayer Registration Number from the legal representative of Beneficiary;

3. Statement, informing if there is any participation of Government Entity or Politically Exposed Person in the Beneficiary, either by receiving budgets or Donations to keep the operation of the institution. If so, inform the way and percentage of participation;
4. Bank receipt with full bank account information and Federal Corporate Taxpayer Registration Number to which the Dotation will be done;
5. Commitment Term signed by the Beneficiary with the following guarantees:
  - a. Guarantee of obedience of informed rules of custody of BRF's products usage and guarantee of commitment to inform the guidelines to any Third Party that may receive the regarding products;
  - b. Guarantee not to use any of the products for commercial purposes, as well as assure abstention of association of BRF's brands (even indirectly with the exposition of products) with any other brands, mainly from direct competitors;
  - c. Commitment of previous validation with BRF of all the marketing material regarding the Donation which refers directly to BRF and/or Donation of products.

At the end of the Donation, the Requester must keep records of the following documents:

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

#### **4.5 SPECIFIC DIRECTIVES FOR SPONSORSHIPS**

Only the projects and events that strengthen the recognition of BRF's brands will be sponsored, which meet the purposes from the law which define different modalities of fiscal incentives in case of stimulated Sponsorships, which occur without the participation of Competing Brands.

The Sponsorships must be aligned to the Company's marketing strategy, according to definition from BRF's Marketing Department, and approved according to the flow described in Table 1 from this Policy.

The usage of the Company's logo, for Sponsorship purposes, must always be under conformance with BRF's visual identity standards, in compliance with the Corporate Brand Manual, provided by BRF's Marking Department.

BRF reserves the right to give total transparency and publicity to sponsored actions, preferably informing such events and initiatives in BRF's sites.

##### **4.5.1 Institutional Sponsorships**

BRF seeks to attend events, expositions, fairs and functions, preferably with themes related to the business, local development and aligned with the Company's business strategies, aiming at strengthening its institutional positioning within the animal protein and animal sector, and also reinforce recognition of BRF's brands and its consumption brands.



#### **4.5.2 Necessary documents for sponsorships**

The Beneficiary must, by means of BRF's Employee, forward the following documents to apply for Sponsorship, whenever applicable:

1. Copy of Federal Corporate Taxpayer Registration Number and Corporate Registered Name;
2. Document containing the name(s) and Individual Taxpayer Registration Number from the legal representative of Beneficiary;
3. Statement, informing if there is any participation of Government Entity or Politically Exposed Person in the Beneficiary, either by receiving budgets or Donations to keep the operation of the institution. If so, inform the way and percentage of participation;
4. Formal request of Sponsorship, addressed to BRF, signed by the proponent legal representative, including name of project, objective, requested resources, period and site where it will be carried out and in case of incentivized projects, the number of their enrollment in the respective public offices, as well as the deadline to collect these resources.
5. Identification of Sponsorship quota;
6. Proposal of counterparts;
7. Information of eventual sums already collected, with the identification of the respective sponsors;
8. Term of commitment signed by the Beneficiary with the following guarantees:
  - a. Guarantee of compliance with the parameters of usage of logs (color, size, spelling, etc.) appointed by the Marketing Department regarding the usage of the brand;
  - b. Declaration of abstention of association with BRF's brands (even if indirectly with the exposition of the products) with any other brands, mainly Competing Brands, without previous notice, by writing, from the marketing team;
  - c. Commitment with previous validation with BRF regarding all the marketing material from the event that exposes or mentions the Company's brand and/or its products;

At the end of the Sponsorship, the Requester must keep all the following documents in file:

1. Evidence that proves correct destination of services, values and/or products from the Sponsorship.
2. In case of Sponsorships of encouraged projects, 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 account were met under conformance of the current legislation;
3. Confirmation that all the products, services and/or values were received under ideal conditions for consumption, respecting all the legal applicable norms.

#### **4.6 ITEMS WHICH ARE NOT TREATED AS DONATIONS OR SPONSORSHIPS**

The items below must not be treated as Donations or Sponsorships and, therefore, they are not covered in this Policy and must have their release registered in specific accounts for this purpose:

a) Commercial or laboratory samples: concession of BRF's product samples so that customers may get acquainted with the products, or to comply with inspection and laboratory analysis, or for research in universities and affiliated institutions;

b) Campaigns and bonuses: They are actions of recognition of customers or suppliers. In these cases, the directives are established by BRF's Commercial Board of Directors;

c) Management of residues and junk: They are treated or disposed according to their nature. Should there be any payment by BRF in case of destination, the operation must be dealt as purchasing and sale of residues, and as final disposition in case of waste; and

d) Transfer of products to integrated farmers and their neighbors to meet sanitary demands.

#### **4.7 TAXABLE TREATMENT OF PERFORMED EXPENSES FOR DONATIONS AND SPONSORSHIPS**

For the purpose of fiscal incentives decisions for Donations and Sponsorships incentivized, it is up to the responsible area to keep good custody of all the supporting documentation which proves eligibility of the company to the fiscal incentive as well as informing 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.

The team that calculates the CSC Income Tax is responsible for applying the pertinent deductibles for every type of informed Donation /Sponsorship, always observing the limits imposed by the applicable legislation of every single benefit.

#### **4.8 CONTROLS**

The Compliance Board of Directors monitors, regularly, all the Donations and Sponsorships made in order to check the correct application of this Policy.

### **5 REFERENCE DOCUMENTS**

- CE 01.1.100 - *BRF Transparency Guide*;
- PC 28.1.003 - *Anti-bribery and Anti-corruption Corporate Policy*;
- PC 28.1.002 - *Gifts, Presents and Entertainment Corporate Policy*;
- PC 28.1.005 - *Conflict of Interests Corporate Policy*;
- Transactions Policy with Related Parties;

### **6 FINAL PROVISIONS**

This document is valid from the date of its release, and it may be changed at any time or criteria.

People who violate this Policy are subjected to legal and/or disciplinary applicable measures, which shall be resolved by BRF's competent administrators.

It is the responsibility of the Compliance department to clarify eventual doubts, clarify the procedures needed for the implementation, verification and dissemination of the directives mentioned in this document.

Omission cases or exceptions to this Policy must be informed to be deliberated by the Compliance Department and/or by BRF's Transparency Committee, according to the case.

## **7 APPROVALS**

<b>RESPONSIBLE</b>	<b>AREA</b>
<b>ELABORATION</b>	Compliance Global Board
<b>REVISION</b>	Executive Board and Committees of Assistance for the Administration Council
<b>APPROVAL</b>	Administration Council

## **GLOSSARY**

**Humanitarian Aid:** Assistance or help granted as result of emergencies or post-disaster situations. The disaster is regarded as a disastrous situation of large proportions, generally related to natural phenomena, such as rain, floods, hurricanes, volcanos, etc.

**Reputational Analysis:** Procedures that comprises the realization of reputational (*screening*) researches in Third Parties who wish to relate or have already related with the Company, in order to understand the risk levels which, eventually, may be associated them.

**Beneficiary:** Private individual, legal entity, or institution which receives Donation or Sponsorship, being responsible for its management and proper usage.

**OPEX/CAIXA Committee:** Besides the standard OPEX/Caixa committee attributions, it is the responsibility of this collegiate to evaluate all the requests of Donations, consultancies and Sponsorships, independently of the sum.

**Donations and Sponsorships committee:** It comprises the Corporate affairs department, Marketing Department, Corporate Reputation Department and the BRF Institute, with the assistance of the Compliance Department. The committee aims at evaluating and deliberating request for Donations and Sponsorships according to the Company's Marketing and business strategies.

**Donation:** For the purpose of this document, the definition of Donation shall consist in the transfer, by part of BRF, of goods or benefits for entities or persons (be them public or private, profitable or non-profitable organizations), which are under the form of financial resources, human resources, tax-free goods or services, or yet, from products. All the tasks carried out as part of BRF's social responsibility program, are considered Contributions or Donations, of any nature, for the purpose of this Policy.

**Politician Donations or Election Campaign Donations:** 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.

**Donation or Sponsorship Request Form:** Document that must be filled out by the Donation or Sponsorship applicant, attached to this Policy, and attached to the request.

**Employee:** All the individuals who work in all levels of the organization, including senior managers, CEOs, directors, employees, consultants, advisors, service providers, trainees, apprentices, home workers, workers with part-time and pre-determined contract, occasional contracts, and Third Parties working for the Company.

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

**Government Entity:** For the purposes of this Policy, the term "Government Entity" is widely defined so as to include, but not limited to:

- Any government, entity detained or controlled by the government, direct, indirect and foundational administration, government department or body, department (be it executive, legislative, judiciary or administrative), including: cities, State and Federal government, agencies, regulatory agencies, customs, schools, universities, health facilities, police stations, armed forces, local fiscal government offices, authorization issuing bodies, approvals, governmental licenses and visas;
- An international public organization or any department or international body (for example, the United Nations, International Monetary Fund, Olympic Organizing Committee, FIFA Committee, World Bank, etc.).
- A political party or an already elected candidate.

**Related Parties:** A person, or a close member of the family of this person, will be a Related Party of the Company and/or any of its subsidiaries, in case: (i) have full or shared control of the Company or any of its subsidiaries; (ii) have significant influence over the Company or any of its subsidiaries; (iii) be a key person from the Company's administration, from any of its subsidiaries or the controller of the Company or from any of its subsidiaries.

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

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

**Politically Exposed Person:** Any person who fits in one or in the groups of: (1) public persons, who develop or may have developed, in the last 05 (five) years, positions, mandates, elective or not, public employment or positions, in the Executive, Legislative and Judiciary Powers in Brazil or in countries, territories or foreign dependencies; (2) Leaders and those who occupy strategic positions in political parties ((1) and (2) altogether are "Public Agents"); and (3) representatives, family members and other people with close relationship to Public Agents, as well as Legal personnel.

**Products Close to Expiration Date:** Products whose expiration date are close to be expired (classified with the colors orange or red).

**Expired Products:** Products whose expiration date is expired and that are, therefore, expressly prohibited to be donated.

**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 sums<sup>1</sup>, it may also include: properties, services, assets, intangible benefits<sup>2</sup>, presents, entertainment, trips and hospitality, products or properties granted with discount or for free.

**Third Party:** Suppliers, service providers, middlemen, business partners who provide services to BRF, customers and any person who received power of attorney to act on behalf of BRF.

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

<sup>2</sup>Examples of intangible benefits are: job offers to any third party (be it a Government Employee or Private Institutions 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, provide Council or assistance in the negotiation of a commercial transaction.