

## **1 OBJECTIVE**

This Corporate Policy ("Policy") establishes the directives from BRF S.A. and its subsidiaries ("BRF" or "Company") regarding offers or reception of gifts, presents and hospitalities, 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, 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 RESPONSIBILITIES**

### **3.1 COMPLIANCE DEPARTMENT**

It is up to the Compliance Department: (i) instruct regarding proper treatment to offers or reception of Gifts, Presents or Hospitalities; (ii) to establish any doubt regarding this policy; (iii) establish procedures and instructions necessary for its implementation; and (iv) inform the rules defined in this Policy.

### **3.2 BRF EMPLOYEE**

It is up to all BRF's employees to meet the directives established in this document and 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.

### **3.3 HUMAN RESOURCES DEPARTMENT**

The Human Resources area is responsible for: (i) Providing information regarding how to properly treat the offers or reception of Gifts, Presents or Hospitalities; (ii) **draw**, among BRF's Employees, received Gifts or Presents which are not under conformance with the rules of this document and that are not legible to be refused; e (iii) apply pertinent disciplinary measures in cases that this document is not complied.

## **4 GUIDELINES**

### **4.1 GENERAL PREMISES REGARDING OFFER AND RECEPTION OF GIFTS, PRESENTS and HOSPITALITY**

BRF understands that Gifts, Presents and Hospitalities can help to reinforce commercial relationships, and in some countries, they are culturally acceptable. However, Gifts, Presents and Hospitalities can only be offer or accepted if:

- (i) They are under conformance with the domestic and foreign applicable legislation, as well as with the policies and norms of the parts involved;
- (ii) If they are granted or accepted:
  - a. To assist in the promotion of the brand, as demonstration or explanation of products and services;
  - b. To celebrate special dates, such as city anniversaries and religious dates;
  - c. In corporate ceremonies and events.
- (iii) They are granted or received with transparency and that do not cause any constraint to BRF or its Employees in case of public exposition;
- (iv) Occur in conformance with involved Third Parties policies.

Additionally, Hospitalities, including invitations for meals, participation in events and seminars, may be offers or accepted:

- (i) If they are granted and/or received without any expectation of reciprocity, obligation or exchange of favors;
- (ii) If they are directed to BRF and strictly professional;
- (iii) If the event, training or seminar has a clear purpose of business, related to the guest's activities;

All the expenses incurred related to Gifts, Presents and Hospitalities must be posted correctly in BRF's accounting books, with all the corresponding receipts in case of reimbursement.

Clients, suppliers and business partners also have rules to offer or receive Gifts, Presents and Hospitalities. BRF's Employee who intend to offer or receive Gifts, Presents or Hospitality must get acquainted with these rules before offering or accepting them.

If there is doubt regarding the concession or reception of Gifts, Presents or Hospitalities, consult your manager or Compliance Area.

It is prohibited to accept or offer Gifts, Presents and Hospitalities if the offer or reception:

- (i) Influences or seem to influence a decision or business gains;
- (ii) Generate or seem to generate an Undue Advantage or any kind of constraint;
- (iii) Originate from a Third Party who is attending a quotation process, hiring or contract renewal along with BRF;

- (iv) Occur in cash or any other means of payment, such as gift-cards, stocks, loans, payments of vacation daily rates, or in forms of luxurious items;
- (v) Is used to commercialize internally or externally the received Gifts, Presents and Hospitalities.

#### **4.2 OFFER OR RECEPTION OF GIFTS, PRESENTS AND HOSPITALITY RELATED TO GOVERNMENT ENTITY.**

It is not allowed to offer or receive Gifts, Presents and Hospitalities, directly or indirectly from or to Government Official, national or foreign.

With certain exceptions, such as, protocol occasions and/or special holidays relevant for the country's culture or BRF's, Gifts, Presents and Hospitalities may be offered or received, as long as the established limits by the applicable domestic and international legislation are observed, as well as Government Entity internal rules in question and from this Policy. Such cases must be submitted to be approved by the Compliance Area.

#### **4.3 SPECIFIC RULES OF OFFER OR RECEPTION OF GIFTS AND PRESENTS**

Gifts and Presents may be offered and accepted if they are in conformance with the premises in item 4.1 and if they are not over the unit value of R\$ 100,00 (one hundred reals), or equivalent in foreign currency, by the Employee, in the year, received from one single legal entity, or its economical group.

Different values may be defined for BRF's operations out of the country, in compliance with the local legislation and with the approval of the responsible Vice-President.

The Employee must report to their immediate leader or to the Human Resources Area about the Gift or Present offered or received.

In case the Gift or Present must be refused for not complying with the rules of this Policy, it must be formalized via e-mail, thanking the offer and informing the Third Party about BRF's Transparency Manual, this Policy and of the necessity of keeping impartiality and objectiveness in commercial relations.

In case the Gift or Present cannot be refused, for being rude or inadequate for the local culture, the Employee who received it must forward the item to the local Human Resources Area, so it can be raffled amount the plant's Employee, or donate the item to any beneficent entity recommend by the BRF's Institute, complying with the Corporate Directive Policies of Donations and Sponsorships. The raffle must be documented, and the records must be kept with the local Human Resources Area. In these cases, the Employee who received the Gift or Present not complying with this Policy, must inform the Third Party about BRF's rules, using the text from the previous paragraph.

Employees cannot receive Gifts and Presents or invitation to Hospitalities in their residence. Should it happen, the Employee must refuse and inform the Third Party about BRF's rules, using the text from the previous paragraph.

#### **4.4 RULES OF OFFER AND RECEPTION OF HOSPITALITY**

Hospitalities may be offered and accepted if they are in conformance with the premises in item 4.1. The Employee must request approval from the area Manager who intends to offer or receive the Hospitality, by e-mail.

In case the invitation for events, training and seminars involve expenses with trips to be paid by the host, such expenses must be compatible with the criteria defined in the Corporate Norm 12.4.003 Domestic and International Trips. Business trips costs cannot, in any circumstance, be extended to family members or any other person not directly involved with the purpose of the trip. Should these trips be international, there must be approval from the related Area Director.

Should the Third Party be attending competition at BRF or contract renewal, and the participation in the training or seminar be indispensable, in the point of view of technical and competitiveness updating, the area may attend the event, training or seminar so long the costs be fully paid by BRF (enrollment, expenses with trips, etc.).

#### **4.5 RULES OF OFFER OR RECEPTION OF BUSINESS MEALS**

Acceptance or offer of business meals must be in compliance with the general directives described in item 4.1, as well as take place preferably during working days or hours and over lunch. Furthermore, be aware of the following rules:

- (i) Meal values must not exceed R\$100,00 (one hundred reais) per person;
- (ii) Meals must have clear business purposes;
- (iii) Invitations for meals are not extended to Family members for either attending parties.

Should BRF's Employee pay for the meal, reimbursement of alcoholic beverages is forbidden, in compliance with Corporate Norm 12.4.003 – Domestic and International Trip.

Third Parties are not allowed to sponsor parties, happy hours, confraternizations or similar events for BRF's Employees.

#### **4.6 EXCEPTIONS TO POLITICS**

Vice-Presidents and Directors may deliberate exceptions to the policies above, always bearing in mind the directives described under item 4.1.

#### **4.7 CONTROLS**

The Compliance Area monitors, regularly, the offer and reception of Gifts, Presents and Hospitalities, in order to check the correct application of this Policy.

### **5 REFERENCE DOCUMENTS**

- CE 1.1.100 - BRF Transparency Guide Manual

- PC 28.1.002 - Reporting Complaints and Non-Retaliation Corporate Policy.
- NC 12.4.003 - Domestic and International Trips.

## **6 FINAL PROVISIONS**

This document is valid from the date it is published, and it may be changed at any time and criteria.

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

It is up to the Compliance department to clarify any doubts that shall arise, establish the necessary procedures for the implementation, verification and dissemination of the directives contained herein.

Omission or exception cases to this Policy must be informed and deliberated by the Compliance Area and/or BRF’s Transparency Committee, according to the case.

## **7 APPROVALS**

<b>RESPONSIBLE</b>	<b>AREA</b>
<b>ELABORATION</b>	Compliance Global Board of Directors
<b>REVISION</b>	Executive Board of Directors and Administration Council Assistance Committee
<b>APPROVAL</b>	Administration Council

## **GLOSSARY**

**Gift:** An Item that: (i) does not have commercial value and that is distributed as courtesy or advertisement,; and/or (ii) that contains the company’s logo which has given the gift and; (iii) that is of general character, that is, it is not meant to please a certain particular person; (iv) products produced by the company. Examples: calendars, diaries, pens, keychain, hats, shirts, and others.

**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.

**Government Official:** For the purposes of this policy, the expression. " Government Official" is widely defined so as to include, but not limited to cover an employee or servant (independently of the position), or any person or entity that acts on behalf of a Government Entity.

**Hospitality:** it comprises trips (air, land and/or sea), accommodations, transfers and meals to participate in seminars, trainings, technical updating events, etc.

**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.

**Presents:** Item of commercial value that may or not refer to the company's logo or its brands or products are considered presents, including tickets and invitations for entertainment events, that do not have any relation to the business.

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

**Undue Advantages:** Counterpart of any preferential treatment or more favorable in obtaining or maintaining contracts, services, goods or business or yet, influencing relationships of any form.