

 <b>GIFTS, ENTERTAINMENT AND HOSPITALITY POLICY</b>	VERSION PBP 1.2
	DISCLOSURE DATE 08/31/2021

## 1. PURPOSE

The purpose of this policy is to establish minimum orientations on offering and receiving gifts, entertainment, hospitality and/or other business courtesies.

## 2. DEFINITIONS

**Government Official:** any servant of the government or of its departments, agencies or instruments, or of a public international organization; or any person exercising an official position for or on behalf of any government, department or agency, or on behalf of any international public organization.

**Gifts:** the term "gifts" includes items of money value. They can be offered as a sign of esteem and/or gratitude to third parties and should not be offered to influence them.

**Company:** Marfrig Global Foods S/A, its branch offices and its subsidiaries and/or managed companies.

**Entertainment and/or Hospitality:** any social or sports event, meal, leisure activity or event of any nature or purpose, including charitable, educational or conference events, as well as any transportation or hospitality related to said events. They are used to promote the Company's brand and/or commercial image and to establish cordial relations as part of doing business.

**Relatives:** the spouse or partner, grandparents, parents, children, aunts or uncles, cousins, nephews or nieces, grandchildren and in-laws of employees and stakeholders, as well as of their spouses or partners.

**Stakeholders:** controlling shareholders, shareholders, directors and members of the committees of the Company.

**Bribery:** giving or receiving financial or other benefits connected to the "inappropriate conduct" of someone in a position of trust or a function that should be performed impartially or in good faith. Bribery does not necessarily involve money or payments and can take many forms, such a gifts, generous treatments on business trips or tickets to an event.

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**Third Parties:** the various entities and individuals acting on behalf of a company, including, but not limited to, agents, consultants, sales representatives, customs agents, dealers, subcontractors, franchisees, lawyers, accountants or similar intermediaries.

### 3. OBJECTIVES

The purpose of this policy is:

- to establish minimum orientations for regulating the practice of offering and/or receiving gifts, entertainment, hospitality and/or other business courtesies;
- to establish the minimum guidelines on the conduct expected from Marfrig's employees, stakeholders and third parties acting on its behalf and to present internal control mechanisms for preventing and detecting any situations that could be interpreted as being in noncompliance.

### 4. STAKEHOLDERS

Applies to the entire value chain, regardless of geographic location. As such, this policy is applicable to all company employees, stakeholders and third-party service providers acting on its behalf.

### 5. CONTENT

Business courtesies, also referred to as gifts, entertainment and/or hospitality, means any item of value that you give or receive, directly or indirectly. They can take the form of benefits that include, but are not limited to, goods or services, promotional and corporate products (with Company logo), hotel accommodations, entertainment (tickets to events, leisure activities, etc.), Corporate events, meals, drinks, transportation (including class upgrades on airlines), gratuities, personal favors or any item with a monetary value.

If you receive gifts, entertainment, hospitality and/or other business courtesies that do not comply with the guidelines of this policy, you should preferably return it and/or refuse it immediately. If that it is not possible, you must forward the courtesy to the Compliance Department, which will take all due measures. In such cases, it is recommended that you send a formal thank-you message via

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electronic means informing that the courtesy is in noncompliance with the Company's internal policy.

The practice of offering and/or receiving gifts, entertainment, hospitality and/or other business courtesies must be conducted in strict compliance with the criteria below, respecting the applicable laws and regulations, and always considering the most restrictive policy or procedure.

Gifts, entertainment, hospitality and/or other business courtesies may be offered and/or received among Company employees, stakeholders and public officials only if all the criteria below are met:

- Do not directly or indirectly influence the results of operations related to the business or the obtainment of illicit advantages from public officials and private entities or individuals;
- They must be offered and/or received without any implicit or explicit obligation, reciprocity, benefit or exchange of favors, as well for any purpose involving corruption or bribery, observing the rules set forth in this policy;
- Do not offer to and/or receive items from any stakeholder (including public officials and private entities or individuals) who has direct or indirect authority over transactions, agreements or regulatory decisions pending and related to the Company's businesses;
- **Private Sphere:** they must be reasonable in nature, quantity and value and, therefore, may not be luxurious or extravagant when compared to the region's economic and social standards. The acceptable maximum value for offering and/or receiving gifts, entertainment, hospitality and/or other business courtesies is three hundred reais (R\$300) or the equivalent amount in local currency, with distribution frequency not less than 12 (twelve) months, and such limit must not violate the policy of the companies involved. Any offer and/or receipt of gifts, entertainment, hospitality and/or other business courtesies, irrespective of value, must be submitted to the Compliance Department by completing the form in Appendix I to this policy, which must be forwarded to the Compliance Officer via electronic mail at [compliance@marfrig.com.br](mailto:compliance@marfrig.com.br).



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- **Public Sphere:** all Company employees are expressly prohibited from giving, offering and/or receiving from government officials (including from the Federal Inspection Service (SIF)), directly or through third parties, any undue advantage of any kind, whether in the form of money, entertainment invitations, hospitality, gifts or any good or service of value. Employees are prohibited from directly or indirectly giving to government officials or persons in similar positions any economic benefit, whether in the form of money, gifts or other in-kind transfers;
- The solicitation of such items by an employee of the Company is prohibited;
- Any item offered and/or received must be done so openly and transparently;
- All items must be offered and/or received preferably from the entities, companies and organizations to which the third parties or government officials are linked professionally, and always avoiding the offering and/or receiving of items directly to/from individuals;
- Such practices should be permitted and comply with the respective culture and applicable laws and regulations, as well as with all internal policies and procedures, including the conduct and ethics standards of the third parties;
- Employees and stakeholders are prohibited from accepting invitations from third parties to participate in entertainment or any other kind of event involving sexual or obscene content;
- The items offered and/or received must comply with this policy, and employees are prohibited from accepting cash transactions of any kind, including fund transfers, commissions or equivalents;
- All business courtesies must be properly documented, supported by corresponding invoices (or equivalent documentation) and registered accurately and timely (such items may not be booked as reimbursements of expenses; but

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rather should be booked in the appropriate account for gifts, entertainment, hospitality and/or other business courtesies).

## **5.1 RECORDKEEPING AND MONITORING**

All records must be kept in compliance with the applicable laws and regulations and reflect the legitimacy and accuracy of all transactions related involving the offering and/or receipt of gifts, entertainment, hospitality and/or other business courtesies, with confidential unregistered and/or unreported transactions expressly prohibited. Furthermore, it is essential that such transactions be properly documented with legal evidence and corresponding reports, as well as the required approvals and observe the authority powers established in this policy or in the applicable operating procedures, as well as observe the most restrictive policies or procedures.

All transactions related to offering and/or receiving gifts, entertainment, hospitality and/or other business courtesies will be audited and monitored through reports and indicators submitted to the Compliance Committee.

## **6. GENERAL PROVISIONS**

When potential conflicts involving the company's internal rules and guidelines are observed, employees should guide their conduct by adopting the most restrictive rule or guideline.

## **7. CONFIDENTIALITY STATUS**

This is a public policy.



## GIFTS, ENTERTAINMENT AND HOSPITALITY POLICY

### APPENDIX I – FORM FOR REQUESTING APPROVAL OF GIFTS, ENTERTAINMENT, HOSPITALITY AND/OR OTHER BUSINESS COURTESIES.

#### Instructions:

- Include complete information and identify the information applicable to the request;
- Complete and submit this form at least two weeks in advance of the date you intend to offer gifts, entertainment, hospitality and/or other business courtesies;
- Complete and submit this form immediately upon receiving gifts, entertainment, hospitality and/or other business courtesies;

#### Marfrig Employee Information:

<b>Name:</b>	<input type="text"/>	<b>Position:</b>	<input type="text"/>
<b>Business Unit:</b>	<input type="text"/>	<b>City:</b>	<input type="text"/>
<b>Telephone:</b>	<input type="text"/>	<b>E-mail:</b>	<input type="text"/>
<b>Estimated approval date:</b>	<input type="text"/>	<b>Signature:</b>	<input type="text"/>

#### Third Party Information:

<b>Corporate name:</b>	<input type="text"/>	<b>Corporate Tax ID (CNPJ):</b>	<input type="text"/>
<b>Department:</b>	<input type="text"/>	<b>State/ City:</b>	<input type="text"/>
<b>Name:</b>	<input type="text"/>	<b>Individual Tax ID (CPF):</b>	<input type="text"/>
<b>Telephone:</b>	<input type="text"/>	<b>Email:</b>	<input type="text"/>

#### Significant information on gifts, entertainment, hospitality and/or other business courtesies:



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**Classification:**  Promotional Gift  Gift  Entertainment

Hospitality

**Total amount involved in the transaction:**

**Total amount per person:**

**Description of what is being offered and/or received:**

**Type of relationship:**  Potential client or supplier

Current client and/or supplier  Government official or entity

Other:

Description of relationship with Marfrig:

Purpose/Reason for the offer and/or receipt of gifts, entertainment, hospitality and/or other business courtesies:



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### Evaluation Requirements:

1. Is the amount involved greater than R\$300.00 or equivalent in local currency?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
2. Will any benefit (either in money or not) be received?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
3. Have any gifts, entertainment, hospitality and/or other business courtesies been offered in the last 12 months involving this soliciting person and this third party?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
4. Does this offer and/or receipt intend to create any benefit, undue advantage or influence any commercial decisions of the government official, client, supplier, business partner, employee or individual?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
5. Does this offer and/or receipt serve to gift, reciprocate or give satisfaction to a person in a personal relationship?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
6. Does the third party have direct or indirect responsibility for any expected or pending decision that could affect the Company's interests?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
7. Does the third party have a history of unethical reputation or conduct?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
8. Could this offer and/or receipt create a conflict of interest with government entities and civil organizations in which there are family and/or employment relationship between the parties?	<input type="checkbox"/> YES	<input type="checkbox"/> NO

### APPROVALS

Position of Approver	Name of Approver	Signature	Date	Approved/ Denied
Financial Department				
Compliance Department				