

 EXTRA-AUDIT SERVICES CONTRACTING POLICY	VERSION PEA 1.0
	APPROVAL DATE 08/31/2020
	NEXT REVIEW DATE 08/30/2021

1. PURPOSE

The purpose of this policy is to establish guidelines for contracting Extra-Audit Services in order to ensure the independence of the Independent Audit contracted by the Company.

2. DEFINITIONS

Independent Audit: It is the contracted company to ensure the credibility of the financial information of a specific entity, when providing its opinion on whether the financial statements prepared by its management represent, in all relevant aspects, its equity and financial position.

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

Extra-Audit Services: These are those contracted by the Company from the Independent Audit other than the auditing services of its financial statements.

3. OBJECTIVE

The objective of this policy is to establish guidelines for contracting Extra-Audit services and to ensure that the contracted services do not compromise the independence or put at risk the necessary impartiality of the Independent Auditor.

4. PUBLIC

It applies to the Board of Directors, the Audit Committee and any and all employees involved in all phases of contracting for Extra-Audit services on behalf of the Company.

5. CONTENT

5.1 CONTRACTING OF EXTRA-AUDIT SERVICES

The Company's Audit Committee is responsible for evaluating and approving the contracting of any Extra-Audit services.

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The contracting of Extra-Audit services by the Company with the contracted Independent Auditors or any other party related to the Independent Auditors is prohibited in situations that may jeopardize the impartiality and independence of these auditors in the provision of audit services.

Once the Company’s Independent Audit has been contracted for the provision of any Extra-Audit Services, the Company shall comply with the provisions of CVM Instruction 381/2003, in particular, regarding the disclosure of the contracted services, whenever the remuneration of these services reaches an equal amount or higher than 5% of the value paid annually by the Company for audit services.

5.2 CONTRACTING OF INDEPENDENT AUDITOR

The Company is prohibited from contracting professionals who have provided audit services or Extra-Audit Services by the Independent Audit company for less than three (3) years.

6. MISCELLANEOUS

When observing potential conflicts between the Company’s internal rules/guidelines, the employees must guide their conduct considering the most restrictive rule/guideline.

7. CONFIDENTIALITY STATUS

This is a public policy.