

1. OBJECTIVE

This Policy for Hiring Extra Audit Services of M. Dias Branco S/A Indústria e Comércio de Alimentos (“Policy”) aims to establish rules and guidelines for the hiring of Extra Audit Services by the Company and/or its subsidiaries, subject to the applicable legislation in force, aiming to ensure that services that could compromise the independence of the Company’s Independent Audit are not contracted.

Assessing the independence of auditors is essential so that they can provide their services objectively and their opinion on the Company’s financial statements is impartial, generating confidence and credibility among administrators, shareholders and other interested parties in the reliability and correctness of the Company’s financial statements .

This Policy is based on the following general principles, which must be respected, under penalty of affecting the independence of the Independent Audit:

- (i) The Independent Auditor must not perform functions related to the administration and/or management of the Company, including advice and consultancy, or which may characterize the loss of its objectivity and independence;
- (ii) The Independent Auditor must not audit their own work (Self-Review);
- (iii) The Independent Auditor must not have a financial interest and/or any other Interest in the Company (Own Interest);
- (iv) The Independent Auditor must not promote and/or defend the interests of the Company (Defense of Company Interests);
- (v) The Independent Auditor must not have a family or personal relationship with the Company’s Employees (Familiarity);
- (vi) The Independent Auditor must not have a financial interest and/or any other Interest in the Company (Own Interest);
- (vii) The Independent Auditor must not promote and/or defend the interests of the Company (Defense of Company Interests); and
- (viii) The Independent Auditor must not have a family or personal relationship with the Company’s Employees (Familiarity).

1.1.1. Independent Auditors and/or entities related to them, therefore, should not be hired to perform any service that compromises any of the principles described in this Policy.

1.1.2. Extra Audit Services eventually provided by the Independent Auditor or Related Parties of the Independent Auditor must always be contracted as an exception and in cases where they are justified.

2. APPLICATION

The rules established in this Policy apply to the Company and its subsidiaries, as well as to all its Employees.

3. RESPONSIBLE MANAGERS

Legal, Governance, Risks and Compliance Vice-presidency

ESG Committee

Administrative Council

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4. DESCRIPTION

4.1. Procedures for hiring extra-audit services

- 4.1.1. All contracts involving Independent Audit must be submitted to the Company's Audit Committee for analysis and recommendations regarding the contract.
- 4.1.1.1. The Contracting Area Manager is responsible for contracting Extra Audit Services, so he must ensure that said services can be provided by the Independent Audit, in accordance with this Policy. In this sense, it will be up to the Area Manager to obtain proposals for contracting Extra Audit Services, together with the respective analysis of the commitment of independence of the contracting, to be prepared by the Independent Audit itself, as well as the budget of the amounts involved for presentation to the Audit Committee .
- 4.1.1.2. Once the above formalities have been completed, the contracting proposals must be presented for analysis by the Audit Committee, together with the analysis of the compromise of the independence of the contracting prepared by the Independent Audit, as well as the budget for the amounts involved.
- 4.1.2. The opinion of the Audit Committee will be forwarded, together with the hiring proposal, to the Board of Directors for approval or disapproval.
- 4.1.3. Extra Audit Services that are not within the scope of professional competence or that may compromise the independence and/or objectivity of the Independent Audit due to the threat of Conflict of Interest, Self-Review, Defense of the Company's Interests, Familiarity and/or Intimidation, including but not limited to the following services:
- (i) Accounting or other services related to the preparation of accounting records or financial statements;
 - (ii) Design and implementation of financial information systems;
 - (iii) Evaluation services or *fairness opinions* ;
 - (iv) Asset revaluation services;
 - (v) Organizational restructuring advice;
 - (vi) Determination of the recoverable value of assets, as well as values for the purpose of establishing provisions, including for contingencies or technical reserves;
 - (vii) Tax planning;
 - (viii) Preparation of the Annual Income Tax Adjustment Declaration for the individual administrators
 - (ix) Remodeling of accounting, information and internal control systems;
 - (x) Actuarial services;
 - (xi) Internal audit outsourcing. In this case, the Company must not hire anyone who has provided Independent Audit services to the Company for less than 3 (three) years for internal auditing;

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- (xii) Planning and/or implementing information technology systems that are a significant part of internal control over financial reporting or that generate significant information for financial statements;
- (xiii) Management or human resources functions;
- (xiv) Services of the type provided by investment banks (*Corporate Finance*);
- (xv) Legal and other services, normally provided by an expert, not related to auditing;
- (xvi) Support services in litigation, judicial and extrajudicial expertise;
- (xvii) Any other product or service that influences or may influence the decisions taken by the Company's management; and
- (xviii) [Any other service that the CFC or CVM may prohibit.

4.1.4. Without prejudice to the guidelines set out in this Policy, the hiring of Extra Audit Services must comply, as applicable, with the rules for (i) hiring third parties set out in the Policy on Hierarchy and Approval Limits for Purchases and Payments and in the Company's Anti-Corruption Policy (eg, integrity due diligence procedure); and (ii) conflict of interests provided for in the Related Party Transactions Policy and Other Situations involving the Company's Conflict of Interest.

4.1.5. The Company must disclose the following information related to the provision, by the Independent Auditor or Independent Audit Related Parties, of any Extra Audit Service:

- (i) The date of contracting, the duration, if longer than one year, and an indication of the nature of each service provided;
- (ii) The total value of the contracted fees and their percentage in relation to the fees related to Independent Audit services;
- (iii) The policy adopted by the Company to avoid the existence of conflicts of interest, loss of independence or objectivity of its independent auditors.

4.1.5.1. The Company may fail to disclose the information required in item (ii) of Clause 4.1.4. above when the global remuneration referred to there represents less than 5% (five percent) of the remuneration for Independent Audit services.

4.2. Responsibilities

4.2.1. It is the responsibility of the Area Managers, according to the Company's approval authority:

- (a) Obtain proposals for contracting Extra Audit Services together with the respective analysis of the commitment of independence of the contracting, to be prepared by the Independent Audit itself, as well as a budget for the amounts involved for presentation to the Audit Committee.

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- (b) Forward to the Audit Committee clarifications regarding the need to contract Extra Audit Services.
- (c) Hire Extra Audit Services after obtaining the necessary approvals, in accordance with the Company's policies and procedures.

4.2.2. The Audit Committee is responsible for:

- (a) Supervise, inspect, and monitor Independent Audit activities in order to assess their independence, the quality of the services provided and their suitability to the Company's needs.
- (b) Evaluate and issue an opinion on the hiring of any Extra Audit Services to the Board of Directors.

4.2.3. The Directors Board is responsible for:

- (a) Approve or disapprove the hiring of Extra Audit Services.
- (b) Approve any changes and revisions to this Policy.
- (c) Regulate the cases omitted from this Policy.
- (d) Process non-compliance with the obligations and rules established in this Policy and resolve on it, as applicable.

4.3. VIOLATION OF POLICY

Failure to comply with this Policy will subject the offender to disciplinary sanctions, in accordance with the Company's internal rules (eg the Company's Code of Ethics), without prejudice to applicable administrative, civil and criminal sanctions, attributable by the competent authorities.

5. GLOSSARY

5.1. The terms and expressions listed below, when used in this Policy, in the singular or plural will have the following meaning:

“Independent Audit” or “Independent Auditors” - The independent audit company responsible for expressing an opinion on the Company's financial statements, through an audit carried out in accordance with Brazilian and international auditing standards. These standards require that auditors comply with ethical requirements and that the audit is planned and performed with the objective of obtaining reasonable assurance that the financial statements represent, in all material aspects, the Company's equity and financial position.

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“Self-review” - The self-interest threat occurs when the Independent Audit, in a position of conflict, audits its own work, in accordance with the CFC's independence standards.

“CFC” - The Federal Accounting Council.

“Collaborators” - All employees, Directors (statutory or not), members of the Board of Directors, members of committees (statutory or not), members of the Supervisory Board, apprentices and interns of the Company, regardless of their position or function.

“Company” or **“M. DIAS BRANCO”** - M. Dias Branco S/A Indústria e Comércio de Alimentos and its subsidiaries.

“Conflict of Interest” or **“Self Interest”** - The threat of self interest (self interest threat) occurs when the Independent Auditor or one of its collaborators can potentially obtain benefits due to the Company's performance (e.g. Independent Auditor or Related Party of the Independent Auditor who holds securities issued by the Company).

“CVM” - The Securities and Exchange Commission.

“Defense of the Company's Interests” - The defense of the Company's interests in certain circumstances may compromise the objectivity of the Independent Audit, in accordance with the CFC's independence standards. The threat of defending the Company's interests (advocacy threat) occurs when the Independent Audit defends the Company's position or opinion in certain circumstances, to the point of being able to compromise the acts that will be part of the scope of the audit.

“Familiarity” - Family and/or close relationships with the Company may compromise the independence of the Independent Audit, in accordance with the CFC's independence standards. The family threat occurs when, due to a close relationship with the Company and/or its Employees, the Independent Auditor or a member of its team, may identify too much with the Company's interests.

“Area Manager” - Employee responsible for the continuity of the Company's business in their respective area of activity, as well as for coordinating and executing issues related to the contracting of services under their management.

“Independence” - The ability of the Independent Audit to judge and act with integrity and objectivity, allowing the issuance of impartial reports or opinions in relation to the audited entity, shareholders, partners, quota holders, cooperative members and all others parts that may be related to your work.

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MDB.JUR.PL.I.0042-R0

“Intimidation” - The threat of intimidation occurs when the Independent Audit is placed in a situation of intimidation by the Company (eg, if the value of the contract is substantially relevant, potentially compromising its objectivity), in accordance with the independence standards of the CFC.

“Related Party of the Independent Auditor” - Individuals and/or legal entities linked to the Independent Auditor according to the CFC’s independence standards.

“Extra Audit Services” - Services provided by Independent Auditors and/or entities related to them, which have a purpose other than the Independent Audit and/or limited reviews of the Company’s financial statements.

6. CHANGE HISTORY

Revision	Latest Changes
0	initial issue

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