



Transparency & Integrity Report

2023



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Introduction

About this report

Last year, with approval from the Office of the Comptroller General (CGU), we initiated implementation of our Integrity Program Enhancement Plan. In November 2023, we submitted BRF's first six-monthly report on our continuous improvement efforts in line with the obligations outlined by the CGU.

These efforts have delivered significant results. Throughout the year, the Compliance department's policies and procedures underwent a comprehensive review. Public-facing documents were submitted to the Audit and Integrity Committee and the Board of Directors for review and approval. We maintained our robust global framework and Integrity-related committees, and continued to invest in and enhance the training provided to employees and business partners. We rolled out new transactional controls, updated our risk matrix, developed additional training programs, enhanced transparency around dealings with government agencies, and implemented other measures that are discussed throughout this report.

This is the **4th edition** of our **Transparency and Integrity Report**, featuring up-to-date information on training initiatives, communication efforts, reputational due diligence, report case statistics, and key initiatives fostering Integrity among our business partners.





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Message from Leadership

Message from our Global CEO

I am pleased to present our Transparency and Integrity Report for 2023, a year marked by enhanced efficiency across the Group. We evolved our corporate culture to achieve greater simplicity, agility, and efficiency, while maintaining our commitment to Safety, Quality, and Integrity—a commitment that has earned us the trust of millions of consumers across more than 127 countries spanning four continents.

The following pages of this report describe how our Compliance framework has evolved and the resulting improvements not only in Compliance processes but also in other business practices as a result of efforts to foster a culture of ethics and transparency in all our interactions.

In 2023, we submitted our first six-monthly report to the Office of the Comptroller General (CGU) pursuant to the Plea Bargain agreement concluded in December 2022—an important milestone in our efforts since 2018 to continuously improve BRF's Integrity Program, in cooperation with the Brazilian authorities.

We conclude the year with a sense of fulfillment from the results highlighted in this report, and we reaffirm our commitment to Integrity in the day-to-day decisions of our senior leadership and our nearly 100,000 employees, as we continue to deliver high-quality, tasty and convenient products to feed the world.

Miguel Gularte
Global CEO





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Message from Leadership

Letter from the Chief Compliance Officer

The Compliance department is proud to highlight the strength and ongoing improvement of BRF's Integrity System. In 2023, all Compliance activities were effectively overseen by the relevant governance committees, with the appropriate levels of autonomy and independence.

Key initiatives included enhanced internal training on Integrity-related risks, implementation of new internal controls across the production chain, improvements to existing controls, and a review of policies and procedures—all in line with BRF's Integrity Program Enhancement Plan agreed with the Office of the Comptroller General (CGU).

Integrity is a core value and commitment at BRF, and we are grateful for the unwavering support from the Board of Directors and its committees in upholding this principle. In hindsight, we are extremely proud of the achievements and progress we have made so far. A notable highlight from the year was the submission of our first six-monthly

report to the CGU, describing our implementation of all commitments under the Plea Bargain agreement at the pace of progress planned for 2023.

We can confidently state that our control mechanisms, communication channels, and reporting systems are fully and effectively operational. At the same time, we continue to pursue new challenges, investing in and continuously improving our Integrity System across all levels of the value chain.

We have also been fortunate to collaborate with various external partners who have supported our continuous improvement initiatives and provided an opportunity to share best practices within the industry. In this report, we would like to extend special thanks to organizations such as UNHCR, B3, CWC, FGV Ethics, Companies with Refugees Forum, Marfrig, Natura, the Brazilian Bar Association, the UN Global Compact, and the many other partners who supported our endeavors throughout 2023.

Reynaldo Goto
Chief Compliance Officer





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Headquartered in Itajaí (SC), BRF is a publicly traded corporation listed in the *Novo Mercado* segment of the Brazilian stock exchange (B3), and with Level III ADRs listed on the New York Stock Exchange.

BRF's Bylaws can be accessed [here](#).

BRF has a diverse team of nearly 100,000 employees from around 90 nationalities around the world, distributed across the following employee categories:

Group	Number	%
Administrative	8,408	9%
Apprentices	1,845	2%
Technical Consultants	48	0%
Executives	53	0%
Interns	532	1%
Extension Technicians	779	1%
Managers	636	1%
Operational	69,461	75%
Sup/Coord/Equivalent	3,102	3%
Sales	7,618	8%
Total	92,482	100%

1. Includes only active employees as of 12/31/2023.

2. Employees who were formally on leave with the consent of HR are not included.



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It is BRF's policy to strictly comply with all anti-bribery and anti-corruption laws, and we have an unwavering commitment to Integrity, Safety, and Quality. Our Integrity System, applicable across the BRF Group, is compliant with the requirements set out in Law no. 12,846/2013, Decree no. 11,129/2022, CGU Ordinance 909/15, ISO 37001, and other applicable laws such as the U.S. Foreign Corrupt Practices Act (FCPA) and UK Bribery Act. The system also draws on best practices as applicable to the agricultural sector and the corruption and bribery risks to which we are exposed.

BRF engages with government officials primarily in connection with its food production operations, which are subject to audits by health surveillance authorities to ensure the quality of the products we supply to both domestic and global markets. Our operations also require environmental licenses, permits, water withdrawal grants, power generation permits and chemicals handling permits. Transparent information about our contracts with government agencies is publicly available on our [website](#). BRF also has an extensive global supply chain of over 30,000 suppliers of different profiles, sizes and segments.

BRF strives to promote a culture of integrity in which responsibility is shared by all parties in the supply chain.





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Marfrig is our majority shareholder, with a 50.08% stake in the company. Further information about our ownership structure is available on our [corporate website](#).

3/10/2024	Shares	%
Major shareholders		
Marfrig Global Foods S.A.	842,547,574	50.08
SALIC	180,000,000	10.70
Kapitalo Investimentos Ltda.	107,982,757	6.42
Caixa de Previd. dos Func. do Banco do Brasil ¹	103,328,121	6.14
Senior Management		
Board of Directors	518,900	0.03
Executive Board	619,635	0.04
Treasury shares	12,536,779	0.75
Other	434,939,480	25.85
Total	1,682,473,246	100.00

¹ Pension funds are controlled by member employees.

BRF owns other companies in Brazil and globally which together form the BRF Group.

BRF operates in Brazil and in 127 other countries. Our Brazil, Halal and International markets, especially the Middle East and Asia, are core to BRF's strategy. In all, BRF has 45 production plants, more than 103 distribution centers around the world, and a network of more than 30,000 suppliers of materials, technology and services.

BRF's [corporate website](#) provides information about our ownership structure as well as our [governance structure](#), including information about the Board of Directors, the Oversight Board, advisory committees (People, Governance & Culture; Financial & Risk Management; Audit & Integrity; and Sustainability) and the Executive Board.





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Our Compliance team

At BRF, our corporate governance bodies are directly engaged around integrity, ethics, and transparency. With key decision-making bodies including the General Stockholders' Meeting, the Board of Directors, advisory committees to the Board, the Oversight Board, and the Executive Board, BRF's leadership provides tone from the top around ethical conduct within the organization. Reporting to the Institutional, Legal, and Compliance Vice-President, the Compliance department enjoys both decision-making and reporting autonomy and reports independently to the Executive Board, the Board of Directors, as well as the Transparency and Audit and Integrity committees.

The primary role of the Compliance department is to oversee BRF's Integrity System, ensuring it is applied by everyone—from senior management to production employees—and across our business partners. In addition, following the Plea Bargain agreement signed with the Office of the Comptroller General on December 28, 2022, the Compliance department has been entrusted with implementing the BRF Integrity

Strength through diversity
Our Compliance team is a gender-balanced group of individuals with diverse backgrounds.

Program Enhancement Plan, as detailed in Annex IV of the Agreement. A dedicated oversight unit has been established to manage the implementation and monitoring of these obligations.

Role-appropriate training

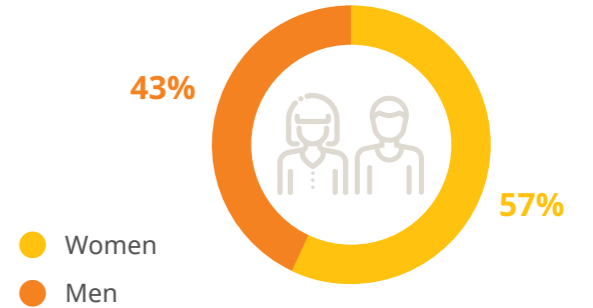
In 2020, BRF became the first company in the animal protein industry to attain ISO 37001 certification for its Anti-Bribery Management System. During the recruitment process, all Compliance team members are assessed and participate in an induction training program that spans a minimum of 12 hours. In 2023, our employees devoted 1,084 hours to internal training and an additional 2,172 hours to engagement activities and external training programs. BRF invested R\$ 139,000 in courses and training initiatives for the Compliance team throughout the year, delivering on our commitment to fostering continuous professional development among our staff.

Compliance team members

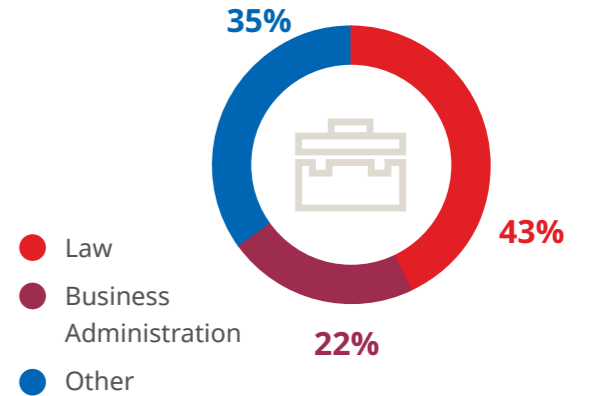


TEAM COMPOSITION

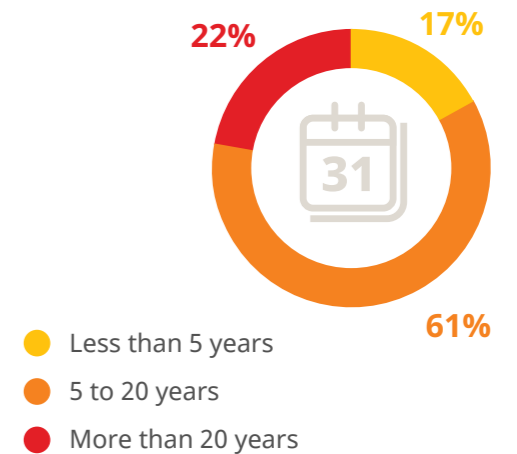
As %



● Women
● Men



● Law
● Business Administration
● Other



● Less than 5 years
● 5 to 20 years
● More than 20 years



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BRF's senior management plays a direct role in bolstering a culture rooted in ethics and transparency. This culture is pivotal for the effective development and implementation of our compliance policies and practices.



The Institutional, Legal, and Compliance Vice-President and the Chief Compliance Officer attend meetings held by the Board of Directors (CA), the Audit and Integrity Committee (CAI), and the Executive Committee (COMEX) to present status updates on the Integrity System and to report on the progress of ongoing investigations and other matters related to the Transparency Manual, the Company's compliance policies, and currently, the implementation of BRF's Integrity Program Enhancement Plan.

We also have a Transparency Committee, chaired by the Chief Compliance Officer, which is composed of members from the Executive Board. This committee oversees BRF's Integrity System, provides advice on compliance issues, sets conduct standards, and implements remediation and/or disciplinary action.



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Integrity in practice Correlation between BRF pillars and external references

PILLAR	DESCRIPTION	DOJ	ISO 37001	INTEGRITY PROGRAM ENHANCEMENT PLAN
Compliance Risk Detection and Mitigation	The company conducts risk mapping and periodic reviews to identify and classify factors associated with the Integrity System. As part of this process, we also identify mitigation measures and translate them into action plans which BRF then implements and monitors.	Items I. A; II.A	Item 4.5	Item 5
A global framework suited for the level of risk	The Compliance department is global in scope, covering all markets served by the company. It is tasked with developing policies and guidelines for operations both in Brazil and internationally. The Compliance department reports on its activities to the Institutional, Legal, and Compliance Vice-President, and independently to the Transparency Committee and Audit and Integrity Committee.	Item II	Items 4.1; 4.2; 4.3; 4.4; 5.1; 5.1.1; 5.1.2; 5.3; 5.3.2; 5.3.1; 5.3.3; 6; 6.1; 6.2; 7.1; 7.2; 7.2.1; 9.3; 9.3.1; 9.3.2; 9.4; 10	Item 7
Global policies and procedures	BRF has established over 25 compliance policies addressing key topics and business-critical issues. These policies are available on BRF's intranet for employees and some are accessible to the general public as well.	Items I.B; III.A	Item 5.2; 7.5; 7.5.1; 7.5.2; 7.5.3; 8.7	Items 6 and 7
Training, capacity building, and communication	BRF provides training and capacity-building on the Integrity System and our management policies to both employees and business partners. In 2023, over 50 weekly publications on Integrity policies and procedures were disseminated through online and print media, covering offices, plants, and distribution centers.	Items I.C; II.A	Items 7.3; 7.4; 10.2	Items 1, 2, 3, 4 and 9
Business partner due diligence	The Compliance department conducts reputational due diligence on BRF's business partners, including automated media searches, legal case checks, and screening against official blacklists. This helps to identify potential corruption and fraud issues that could create exposure for BRF.	Items I.E; I.F	Items 8.2; 7.2.2; 8.5; 8.6; 8.8; 9.1	Items 1, 2 and 10
Digital controls and agile monitoring that is responsive violations and business dynamics	BRF's operations are continually monitored for compliance with applicable laws, policies and internal guidelines through internal controls assessments, audits and transactional tests, in collaboration with other departments and the external audit. Appropriate controls are in place that are monitored by the Compliance department, are consistent in design with the level of risk of each transaction, and are implemented efficiently with minimal negative impact on transactions.	Item III	Items 8.1; 8.3; 8.4; 9.1; 8.7; 10	Items 6, 7, 8 and 10
Misconduct detection and remediation	Our Transparency Channel is available 24/7 to all employees, business partners, and the public for reporting concerns and issues. The Channel is managed by a third-party, independent firm to ensure that reports are kept anonymous and confidential. BRF's corporate compliance policies provide assurance of non-retaliation against whistleblowers and protect the reputations of parties involved.	Items I.B; II.C; III.B; III.C; I.D; II.C	Items 8.9; 8.10; 9.2; 10.1	Items 6, 7, 8 and 10
External engagement and sharing best practices	Beyond internal efforts, the Compliance department actively engages with major anti-corruption initiatives in Brazil, such as the UN Global Compact, the International Chamber of Commerce (ICC), Legal, Ethics & Compliance (LEC), Business at OECD (BIAC), and various forums involving NGOs and private companies across diverse economic sectors, all aimed at sharing best practices in combating both public and private corruption.	Item III.A	Item 9; 10; 10.2	Item 9



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Integrity champions

At BRF, every employee shares the responsibility for communicating and promoting a culture of integrity. To engage employees around his commitment, BRF has established an Integrity Champions Program, with 313 active champions as of yearend 2023 across BRF's main offices, production sites, distribution centers, and sales branches worldwide. These champions volunteer their time to improve the Integrity System, champion ethics and transparency, and promote our Integrity Commitment among their peers. Each ambassador undergoes specialized training and participates in monthly multi-stakeholder meetings to address queries, discuss sensitive issues, and share insights and best practices.



Our governance structure incorporates instruments that address Integrity strategically at every level, from the Board of Directors to advisory committees and BRF's technical departments.



"It is deeply fulfilling to be part of BRF's Integrity Champions Program and to help raise awareness about our behaviors and the importance of maintaining a workplace that values honesty, respect, transparency, and collaboration."

Eleonice Pessutto - 2023 Champion of the Year

"I am honored to serve as an Integrity Champion for BRF, contributing to our compliance efforts within the company. I believe that integrity is crucial for good business and for the Company's future, as well as for society."

Kaan Emre - Integrity Champion, Turkey



"For those considering becoming Integrity Champions at BRF or elsewhere: integrity begins with ourselves. When we lead by example, others will follow."

Fo Kodza - Integrity Champion, Togo



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Complex topics in plain language

As a food company, we have developed our integrity guidelines in the form of "recipes," complete with ingredients, preparation instructions, and handy tips. These recipes play an important role in helping teams reinforce ethical behaviors that should not be overlooked. These Integrity Recipes have been integrated into target-tracking meetings, shift handovers, and other routine occasions. At yearend 2023 we recognized 12 Champions of the Year for their outstanding efforts in engaging peers around ethics and integrity, based on the criteria outlined in our regulations.



130+
champions

appointed and trained in 2023, bringing the total active Champion network to 313 individuals across 9 Vice-President offices, the Procurement and Internal Audit departments, as well as in key offices, production sites distribution centers, and sales branches worldwide.



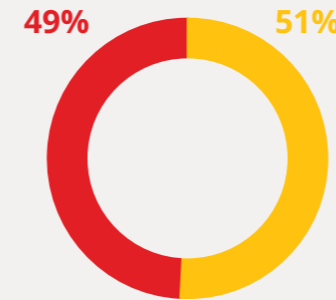
Champions' home countries

Brazil, Haiti, Venezuela, Togo, Turkey, Japan, Saudi Arabia, Pakistan, Lebanon, Egypt, Oman, India, Serbia, and South Africa.

Global presence

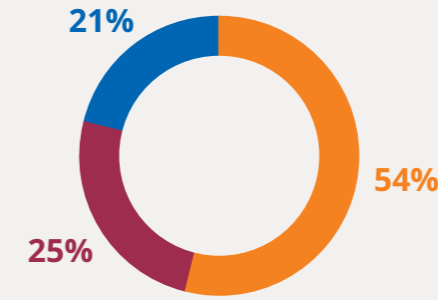
We have Champions appointed in Brazil, Turkey, Oman, Qatar, United Arab Emirates, Kuwait, Saudi Arabia, Japan, and South Africa.

Champions by gender



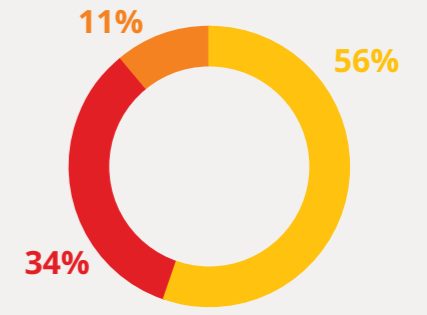
- Women
- Men

Champions by employee category



- Administrative, other
- Operational
- Leadership

Champions by length of service



- 5 to 20 years
- Less than 5 years
- More than 20 years



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The Integrity System sets out BRF's integrity guidelines and was implemented considering the specificities of the agricultural production sector and the risks to which we are exposed in the markets where we operate.





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Continuous improvement

BRF conducts regular internal and external independent audits on its Integrity System, according to the requirements of the Sarbanes-Oxley (SOx) Act and ISO 37001 - Anti-bribery Management Systems.

The Company also carries out regular internal assessments of the eight pillars comprising its Integrity System. Key performance indicators we monitor include: the number of employees and business partners trained on compliance topics, the number of background checks on business partners, internal and external communications, reviews of contracts, bids, donations, and sponsorships, responses to general inquiries, and the volume of reports lodged via the Transparency Channel and the number of penalties applied. This data is monitored weekly by the Compliance team and reported to the Audit and Integrity Committee.



Implementation of the Integrity System was staggered in stages with different objectives:

2020

CEMENT FOUNDATIONS

- Reducing risk exposure
- Global group structure
- Implementing transactional controls
- Assessing system maturity
- Budgetary responsibility

2021 – 2023

GROWTH AND OPTIMIZATION

- Lower catastrophe exposure
- Clearing backlog investigations
- Stakeholder engagement
- Maturity of regional indicators
- Budgetary responsibility

2024 – 2026

INTEGRITY PROGRAM ENHANCEMENT

- Updating the training matrix
- Improving internal training programs
- Offering and delivering periodic training to key business partners
- Periodically reviewing the Risk Matrix
- Implementing new internal controls
- Monitoring policies and procedures
- Improving preventive controls regarding surveillance, inspection and sanitary control standards
- Transparency in dealings with

- government agencies
- Reviewing and publishing Transparency & Integrity Reports;
- Reputational assessments and assistance in perfecting integrity programs at selected partners.



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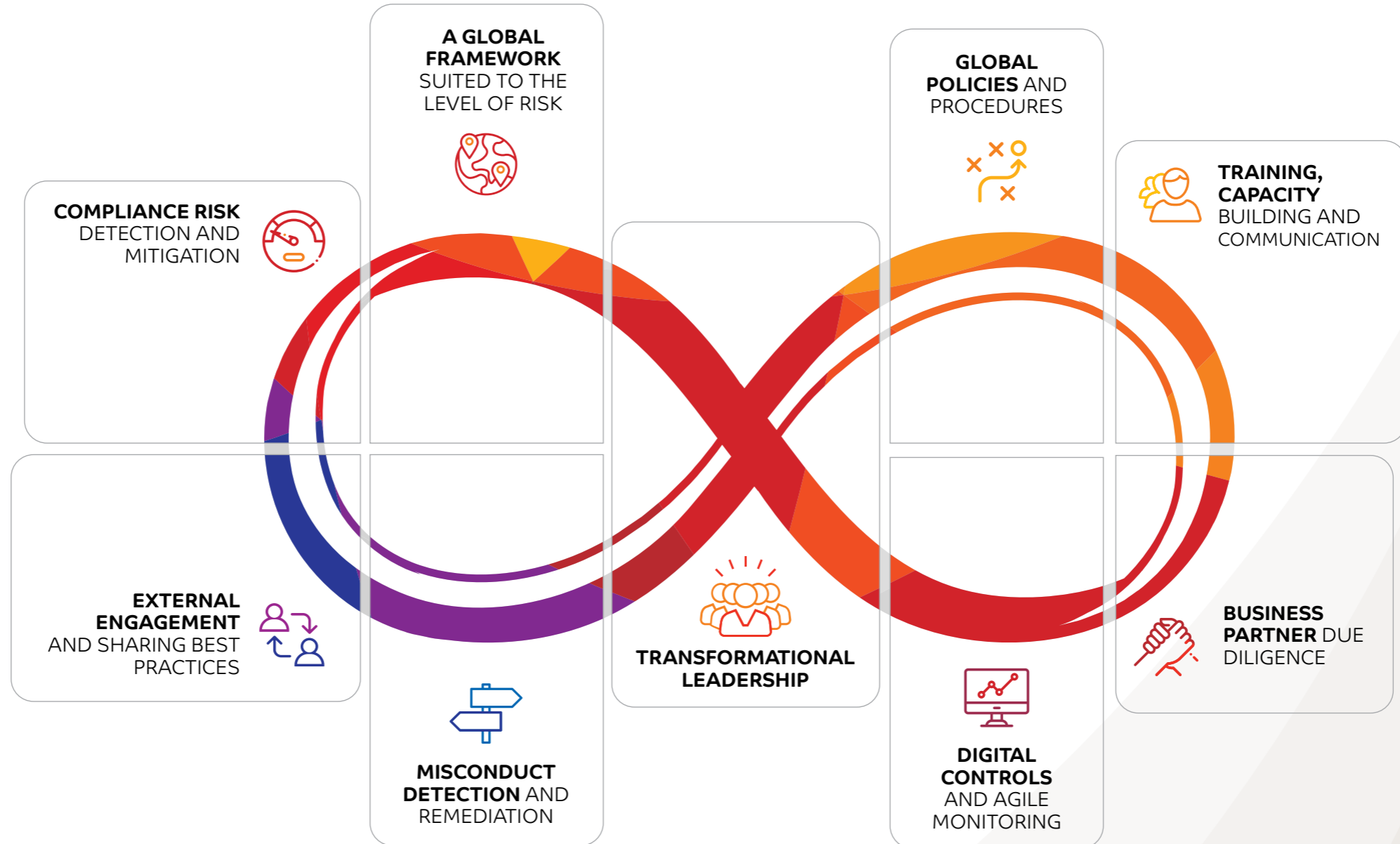
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BRF Integrity System





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Compliance Risk Detection and Mitigation

In our journey to strengthen integrity structures and foster a culture of ethics and transparency in the Company, we seek to secure the increasing commitment of our employees and business partners to mitigate potential risks that challenge our operations—and this organization-wide commitment starts with BRF's senior management. Informed by corporate policies and technical methodologies, the risk mapping process allows us to identify risks and classify them by likelihood and impact on the Company's operations. It is also used to develop action plans to mitigate, transfer or neutralize these impacts. Numerous factors can precipitate change: amendments to laws and regulations, evolving landscapes in Brazil and globally, internal changes, entry into new markets, and even the identification of vulnerabilities stemming from real-world situations and findings from internal and external investigations.

Our Corporate Risk Management Policy is an important step forward in BRF's proactive approach to integrity risks. First published in 2020, the Policy was updated on February 28, 2023, in a revision that was analysed and approved by BRF's own Board of Directors. In 2023, integrity-related risks were reviewed and approved by senior management, as outlined in BRF's Integrity Program Enhancement Plan, a component of the Plea Bargain agreement signed on December 28, 2022.





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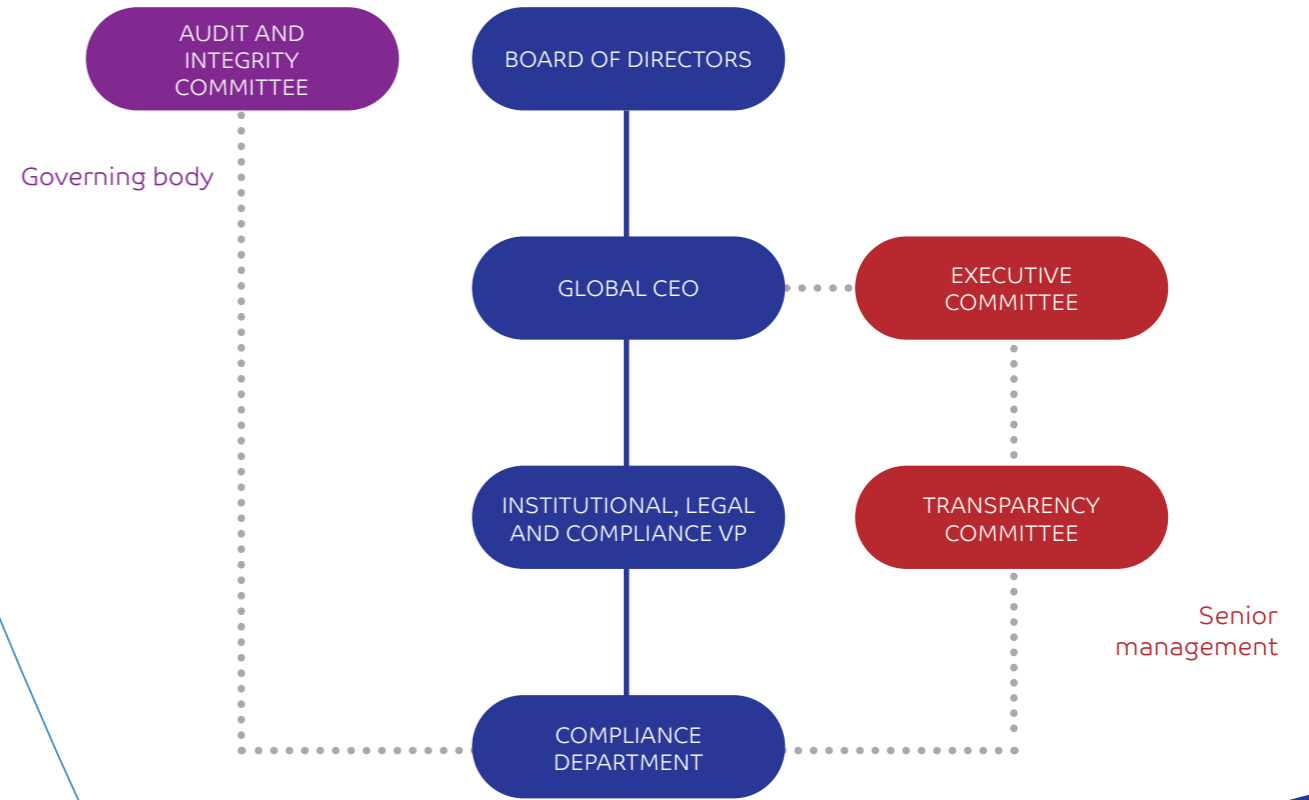
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A Global Framework Suited to the Level of Risk

Given BRF's global operations and exposure to diverse risks, a robust risk management framework has been developed and refined to meet these challenges, operating not only in Brazil but also in the other countries where the Company has a presence. Every BRF employee, without exception, forms the first line of defense, actively engaged in risk mitigation. The second line is the compliance framework, focusing on integrity. The Risk and Internal Controls function, working with the Compliance department, is tasked with promoting our culture of integrity. To achieve these objectives, the Integrity System undergoes regular internal audits by a team of auditors specialized in ISO 37.001, supplemented by independent external audits. The Compliance department has unrestricted access to and attends Board of Directors and Oversight Board meetings as necessary. The Audit and Integrity Committee reports on audit findings, risk management information, and efforts to foster ethics and transparency, and provides a detailed analysis of significant incidents reported through the Transparency Channel to senior management. The Committee consists of four members, one of whom is external, ensuring greater decision-making independence.



[Learn more about BRF's organizational structure](#)

Members of the Audit and Integrity Committee*

Augusto Marques da Cruz Filho <i>Member of the Board of Directors and Chair of the Audit and Integrity Committee</i>	Eduardo Augusto Rocha Pocetti <i>Member of the Board of Directors</i>	Deborah Stern Vieitas <i>Member of the Board of Directors</i>	Manoel Cordeiro Silva Filho <i>External Member</i>
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*Members were appointed at the Ordinary Board Meeting on April 6, 2022, and actively participated in the Committee throughout 2023.



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Risk Surveillance

The Chief Risk, Controls, and Controllershship Officer is tasked with advancing Governance, Risk, and Compliance (GRC) at BRF. This is a specific function with its own budget, divided into various workstreams, including: Corporate Risks, Market Risks, Internal Controls, Policies and Procedures, Business Intelligence, and Controllershship. It also has the support of contracted business partners, and is additionally supported by and interacts with all other BRF functions, including senior management and the governing body, to which it has periodic direct access.

This structure optimizes risk activities, including the publication of corporate policies, regular updates to the risk matrix, and the formulation of Maturity Enhancement Plans designed to strengthen the company's culture, governance, processes, and risk management system.

To ensure BRF's future as a going concern and continued presence in the global market, the Global Risk function and its associated units operate interdependently and in a preventive manner, with a long-term vision, ensuring compliance with national and international laws and regulations.

In 2023, we updated our Risk Map based on the global maturity enhancement plan, which identifies and addresses more than 60 categories of risks. We also linked the Map and BRF's socio-environmental and governance commitments to investments, thus ensuring alignment with BRF's main risk topics. In addition, in signing the Plea Bargain agreement, we committed to reviewing past misconduct and addressing it through risk factors classified on the basis of extent, impact, and likelihood.

In 2023, we updated our Risk Map based on the global maturity enhancement plan The Risk Map identifies and addresses more than 60 categories of risks.



The Chief Risk, Controls, and Controllershship Officer

is tasked with advancing Governance, Risk, and Compliance (GRC) at BRF.



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Global Policy and Procedures

As of early 2023, BRF had 30 policies and procedures developed by the Compliance department, which are periodically reviewed to identify changes in risk exposure, processes, guidelines, or defined responsibilities.

Throughout 2023, the Compliance department conducted a review of these documents and, as of yearend, after implementing enhancements and consolidating guidelines, the company had a total of 26 compliance-related policies and procedures.

In line with requirements on continuous monitoring and enhancement of BRF's Integrity Program, we benchmarked against organizations recognized for excellence in areas covered by BRF's core policies. Additionally, we refined topics often raised by shareholders, stakeholders, and market regulators to better embody the controls and guidelines practiced across BRF and its value chain.

This process was also supported by contributions from cross-functional teams, who provided substantial updates and adjustments to guidelines, workflows, and responsibilities, in line with BRF's Policy on Managing Policies and Procedures (02.3.001).



The revised public documents include:

- Transparency Manual
- BRF Business Partner Code of Conduct
- Anti-Bribery and Anti-Corruption Policy
- Gifts and Hospitality Policy
- Donations and Sponsorship Policy
- Conflict of Interest Policy
- Related-Party Transactions Policy
- Human Rights



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In addition, we reviewed regulatory developments and, in several cases, these developments did not necessitate modifications to the controls already in place at BRF, as described in our respective policies.

Examples:

- Integrity System Policy
- Whistleblowing Policy for the Transparency Channel
- Anti-competitive Practices Prevention Policy
- Anti-Money Laundering and Terrorism Financing Prevention Policy
- Public Procurement and Contracting Policy

Note: The Compliance department's review process received support and contributions from the Audit and Integrity Committee. All updated public policies were submitted to and approved by the Board of Directors on December 7, 2023.

In 2023, the team also participated in revising over 15 documents from other departments to identify, address, and mitigate compliance risks spanning various topics and processes within BRF.

All policies and procedures are accessible to employees through the company's intranet. Moreover, policies related to BRF's public commitments and guidelines can be accessed on our corporate website, available not only to employees but also to our business partners and external stakeholders.

As important as establishing robust compliance policies and guidelines is communicating and disseminating those guidelines to BRF's employees and business partners. To this end, we organized several communication and training campaigns in the year, including Integrity Week in 2023.

Transparency Manual

In March 2023, BRF updated its Transparency Manual—our code of conduct—with updated guidelines for employees on topics such as behavior, human rights, ethics, and combating corruption and bribery, among other key subjects essential for fostering an integrity-driven culture. The revised version of the document was approved by BRF's Board of Directors on February 28, 2023. Upon joining BRF, all employees are introduced to the Transparency Manual under a clause in their employment contract, via digital acceptance available in nine languages (Portuguese, English, Spanish, Arabic, Turkish, Creole, German, Chinese, and French), or through self-service terminals available at company locations. These terminals provide access to the Transparency Manual and the Anti-Corruption and Anti-Bribery Policy, especially for operational employees.





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Training, Capacity Building and Communication

BRF provides ongoing training to employees and business partners on its Integrity System. Meetings across the company's operations kick off with one of BRF's three core commitments: Integrity, Safety, or Quality.

BRF Training and Capacity Building

Transparency Manual Training

Upon joining BRF, all employees undergo training on the Transparency Manual—our code of conduct (see more on page 21). Attendance for this training is monitored weekly through a digital database. In addition, internal and external audits are conducted on SOX Controls related to training.

In 2023, along with ongoing training for new hires, we provided refresher training on the Transparency Manual to 1,245 active employees as of December 31, 2023. These employees had been hired by Hercosul and Mogiana before their acquisition by BRF PET and are based in Brazil across the Campinas, Bastos, and Ivoti sites, as well as in Paraguay at the Dr. Juan León Mallorquín site.

Furthermore, all 14 members of BRF's Board of Directors and Oversight Board, as well as members of advisory committees, underwent training on BRF's Transparency Manual and on topics related to Anti-Corruption and Anti-Bribery.

BRF Academy

BRF Academy provides fully online employee training content accessible through various platforms including web, mobile, and in-person. Courses are offered on integrity, ethics, and transparency, including the following tracks: Donations and Sponsorship, Anti-Bribery and Anti-Corruption, Conflict of Interest, Gifts and Hospitality, Compliance Aspects of the BR GDPR (Brazilian General Data Protection Regulation), the Business Partner Code, Dealings with Government Officials, Information Classification (MIP), Prevention of Anti-competitive Practices, Human Rights and Zero Tolerance for Harassment. Each course is accompanied by a mandatory quiz to assess participants' retention of the content.

Eligible employees are required to complete this training within 30 days of joining the company or upon the release of new training tracks by Compliance.

In 2023, BRF invested in translating the entire course series. Since July, Foreign Market employees have had access to the full curriculum in English, Spanish, Turkish, Arabic, and Creole.

Employees trained

53 Senior Management

684 Middle Management

3,102 Supervisors and Coordinators

9,187 Administrative

77,079 Operational and Sales

1,845 Apprentices

532 Interns

Total: 92,482

1. Includes only active employees as of 12/31/2023.

2. Employees who were formally on leave with the consent of HR are not included.



100%

of employees

received training on the New Transparency Manual and on Anti-Corruption and Anti-Bribery.



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Training Enhancement

In 2023, the Compliance department incorporated integrity training on Self-controls and Laboratories into the mandatory Compliance training. This addition followed a periodic review of the training matrix to ensure comprehensive coverage of laboratory management standards and other regulations aimed at preventing the recurrence of behaviors addressed in the Plea Bargain agreement. This training module also features a mandatory quiz to gauge content retention.

As of 12/31/2023, 3,059 employees from high-risk areas or positions had attended this training.

Training for Business Partners

The Compliance department allocated R\$ 69,000 for foundational training for suppliers to enhance the approach to covered topics and ensure the content is audience-appropriate. The training materials include subtitles in English, Spanish, French, Turkish, Creole, and Arabic, and feature sign language presentations.

In addition to training, the Compliance department maintains a calendar of events and activities, both online and in-person, to build on the content from foundational training. These events also explore other policies and procedures within BRF's Integrity System and those applicable to the services provided by the relevant company.



2,977 business partners trained in 2023 through our communication platforms and events geared to business partners.

Risk Based

This training addresses basic compliance risks in each department and presents the Integrity System and integrity recipes addressing key compliance policies and procedures. Training is provided either in person or via Teams, and includes practical case studies to assess participants' retention of the training content.



Brazil
1,352

newly hired or promoted employees in roles exposed to risks received Risk Based training.



15,645

active employees

as of 12/31/2023 received training within the Integrity Commitment Series.

Foreign Markets
696

newly hired or promoted employees in roles exposed to risks received Risk Based training (Anti-Corruption and Anti-Bribery, Anti-Trust and Export Controls).



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Communication: Integrity, Our Unwavering Commitment

In 2023, BRF introduced an initiative called *Direto ao Ponto* (“Straightforward”) as part of its strategy to **simplify** and **streamline** daily operations and behaviors, supporting improved **efficiency** in both execution and results, while not neglecting BRF’s three non-negotiable commitments: **Integrity**, **Quality** and **Safety**.

In addition to offering a wide range of communication channels, including email, newsletters, the BRF news portal, apps for the Sales and Agro teams, and the *Flor do RH* “WhatsApp ChatBot,” BRF also diversifies its approaches to communication to ensure that topics are not only accessible but also resonate with all audiences.

Content is disseminated through articles in a dedicated newspaper for extension technicians and partners; Integrity Recipes featured during Integrity Moments within meetings; and training sessions where Integrity Champions briefly discuss the Company’s core policies and best practices.

Integrity is addressed in each of BRF’s business units. Publications and materials are translated into Arabic, Spanish, English, Portuguese, Turkish, Creole, French, as well as to other languages as needed in major markets. BRF employs people from a wide range of nationalities both in its Foreign Markets as well as within Brazil—with over 6,000 migrant and refugee employees. Therefore, ensuring content accessibility is paramount.

Integrity within and outside BRF

BRF’s communication strategy extends beyond our fenceline. We believe it is crucial that we engage around topics beyond our immediate operations and actively participate in relevant forums, such as the UN Global Compact’s Advancing Collective Action Against Corruption initiative. It is also important that we engage our business partners and customers around Integrity. These stakeholders are engaged through supplier portals, social media channels, and events where we share best practices.

In 2023, in line with the BRF Integrity Program Enhancement Plan and the Plea Bargain agreement signed on 12/28/2022, BRF refined its communication processes for interactions with government agencies. A new and improved procedure has been introduced for regularly updating BRF’s website with information on donations, sponsorship, tenders, contracts, and agreements with government agencies.

TRANSPARENCY

- SALES TO GOVERNMENT AGENCIES
- CONTRACTS/AGREEMENTS WITH GOVERNMENT AGENCIES
- DONATIONS/SPONSORSHIP OFFERED TO GOVERNMENT AGENCIES



2023 highlights

In September, BRF was presented with a trophy at the World Public Relations & Communication Awards in the “Ethics, Integrity & Compliance Campaign” category, for a case study titled “Commitment to Integrity within and Outside BRF,” which had previously won the award in the “Ethics, Integrity, and Compliance” category at the ABERJE Awards in 2021. This award, presented to companies in Europe, Africa and other continents, recognizes excellence in campaigns that demonstrate the highest levels of strategic planning, creativity and business results in the organization’s relationship with its stakeholders.

In December, BRF was featured in another publication by the Organization for Economic Co-operation and Development (OECD). A report titled “[Shaping the values for a sustainable future – Education for the fight against corruption](#)” highlighted BRF’s key initiatives in combating corruption.

Another occasion in which our Integrity Champions were mobilized was International Anti-Corruption Day, marked on December 9th. They shared video testimonials and written accounts discussing how integrity is present their daily lives, both within and outside BRF. Customized social media cards were also created for sharing on social media channels, further amplifying our Commitment to Integrity.



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Community Involvement: Donations and Sponsorship

BRF is actively involved in the communities where it operates, aligning its initiatives with their interests and needs through social, cultural, educational, and humanitarian sponsorships and donations that aim to promote community well-being, social and educational development, environmental protection, healthy habits, among other goals. All initiatives are carried out in strict compliance with BRF's Donations and Sponsorships Policy and principles on transparency in dealings with government entities.

Key donations in Brazil in 2023 included:

- **R\$ 14,522.58** worth of products to aid

communities affected by **heavy rainfall and subsequent flooding in September in the regions of Marau¹ and Lajeado**, Rio Grande do Sul. The campaign was organized by the respective city halls



1 Donation made via the Lions Club in Marau CNPJ: 92.407.121/0001-70.

- **R\$ 3,423.60** worth of products donated to communities affected by **heavy rainfall and subsequent flooding in November in Dois Vizinhos, Paraná**. The campaign was organized by the city hall.





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Significant sponsorships in the year included:

- **R\$ 55,000.00** to sponsor research and publications by the Food Technology Institute (ITAL), including a commemorative book titled *ITAL 60 anos* and the report *Brazil Safety Trends 2030*, offering strategic insights into the future of food safety for the upcoming decade;
- **R\$ 20,000.00** for ExpoCampos 2023, an agribusiness trade show in Campos Novos, Santa Catarina, held in March and April and organized by the city hall;
- **R\$ 50,000.00** for the 42nd ExpoMineiros, an agribusiness fair in Mineiros, Goiás, held between June and September and organized by the city hall;





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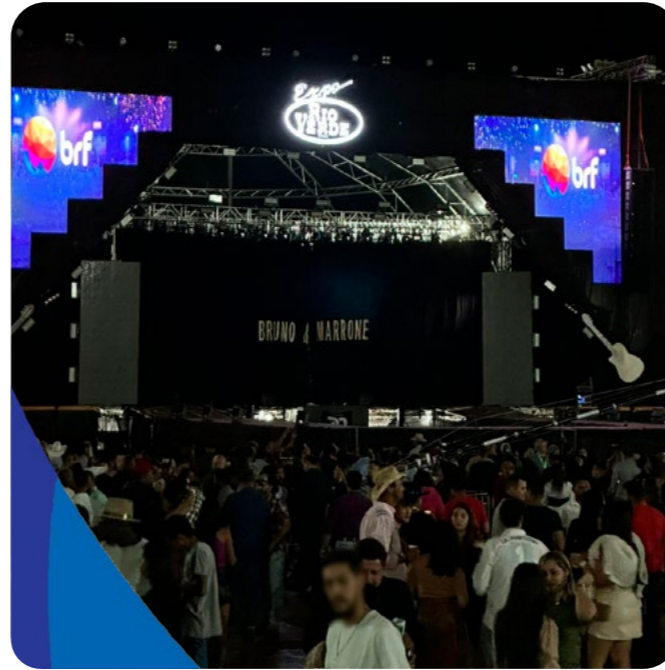
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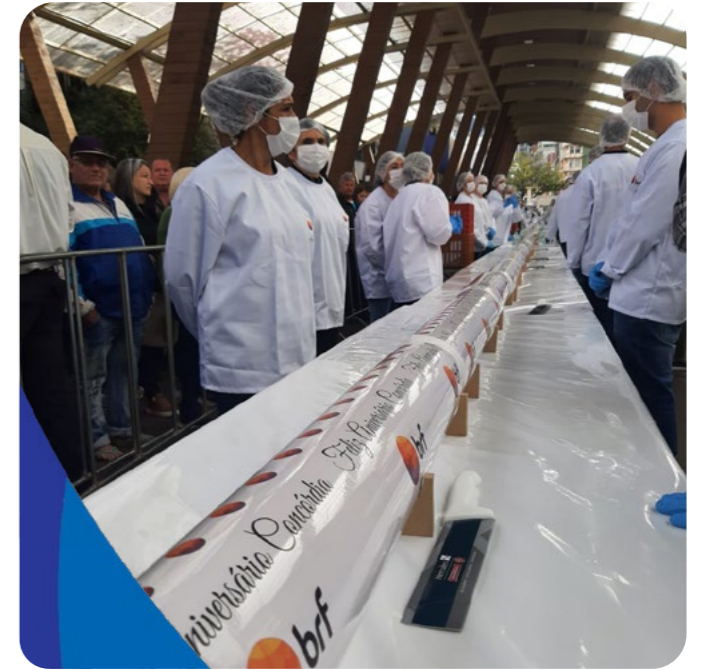
- **R\$ 40,000.00** for São João festivities in Arcoverde, Pernambuco, celebrated in July and organized by the city hall;



- **R\$ 100,000.00** for the 63rd Expo Rio Verde, an agribusiness fair in Rio Verde, Goiás, held in July and organized by the city hall;



- **R\$ 14,903.90** for the 89th anniversary celebrations of Concórdia, in Santa Catarina, in July, organized by the City Hall;





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- **R\$ 250,000.00** for **Expo Concórdia 2023**, an agribusiness trade show in Concórdia, Santa Catarina, held in September and organized by the city hall;



- **R\$ 50,000.00** for **Expo Vizinhos 2023**, an agribusiness fair in Dois Vizinhos, Paraná, held in December and organized by the city hall.





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Significant donation initiatives in Foreign Markets in 2023 included:

- **AED 374,550.75** worth of products for the **2023 UAE Food Bank Ramadan**, a food collection drive for needy residents of Dubai, United Arab Emirates, organized by the UAE Food Bank during Ramadan in March;



- **TL 354,000.00** for reforestation in the Bandirma region, Turkey, in collaboration with the Aegean Forest Foundation. This initiative, conducted in October, is part of the **BANVIT BRF Memorial Forest** project;



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- **TL 353,164.67** worth of products to aid residents affected by **earthquakes in the Hatay region** of Turkey. The campaign was organized by the Hatay city hall in November.

- Sponsorship of **Brazil's Independence Day celebrations** on September 7, with a total investment of approximately **USD 45,000**. Beneficiaries included Brazilian embassies in regions where BRF operates internationally, such as Chile, China, South Korea, Malaysia, Philippines, Singapore, and Vietnam.





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Business Partner Due Diligence

Our Compliance team carries out background checks on business partners before contracts are signed and/or renewed, seeking to ensure the highest standards of integrity across all company relationships.

Background checks are conducted for specific contract categories based on their associated risk levels. This supplements the initial partner screening and onboarding process conducted by the relevant departments.

During the screening and onboarding phase, BRF's business partners are required to accept BRF's Business Partner Code of Conduct, which outlines the conduct and behavior expected of partners throughout their relationship with BRF, including expectations on best practices, integrity, social and environmental responsibility, and minimum standards.

Reputational due diligence includes automated checks of news sources, legal and administrative records, blacklists, and assessments of potential partners to identify risks related to bribery, corruption, fraud, human rights abuses, child labor, forced or slave labor, social and environmental concerns, and violations of BRF's Transparency Manual, policies, or applicable laws. In addition, BRF conducts periodic reviews of its active partners to update reputational assessments and monitor associated risks.

Mergers and acquisitions undergo rigorous due diligence to assess compliance risks.



In-line with ISO 37001 standards, the Compliance department also conducts reputational due diligence on specific categories of personnel and positions within the Company.

BRF has a standard Integrity clause in its contracts, developed by the Compliance department, but this department also reviews partner clauses and any requested amendments. In 2023, 545 contracts underwent due diligence, averaging 2.72 days per contract.





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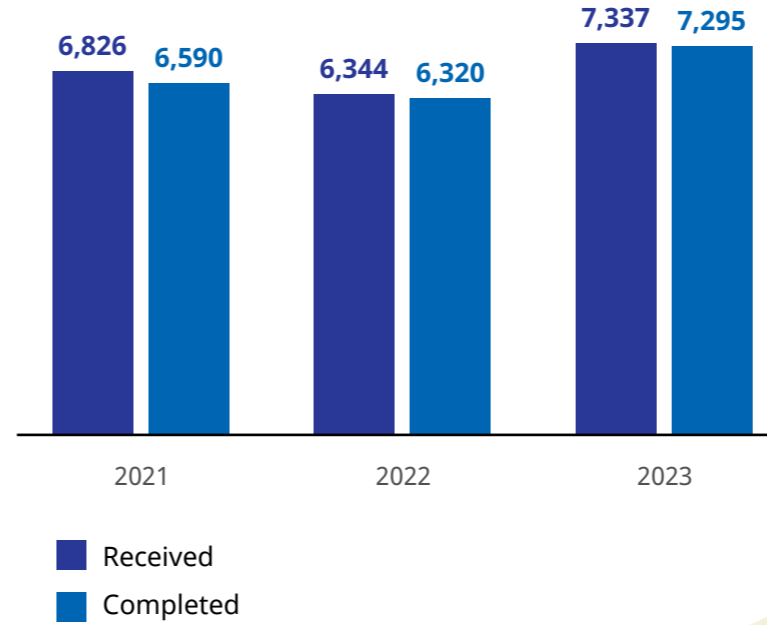
Over 7,200 recurrent reputational due diligence checks were performed in 2023, averaging 2 days each, with more than 7,800 high-risk contract due diligence checks updated. A total of 43 requests were declined due to violations of BRF's policies and procedures.

Integrity Program Enhancement

In line with the Integrity Program Enhancement Plan outlined by the CGU, reputational due diligence procedures were conducted in 2023 to assess **1,628 Company benefit recipients**, and monthly reviews were performed on high-risk business partners based on their conduct.

In addition, **92 active business partners** had their compliance programs and frameworks assessed to ensure they include: a comprehensive Compliance/Ethics/Integrity program; a whistleblower reporting channel; an appointed Chief Compliance Officer; a Code of Conduct; internal corporate policies on Compliance/Ethics/Integrity; and regular employee/team member training.

Reputational background check requests





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Digital Controls and Agile Monitoring

We continuously monitor the reach and effectiveness of our internal policies and procedures and compliance with applicable laws through a combination of internal controls and both internal and external audits. Controls are designed in accordance with the level of risk of each operation and are implemented with minimal disruption to our operations.



Key automations introduced in 2023 include:

1. Enhancements to the automated reputational due diligence process for business partners.
2. Improvements to Integrity Maturity Indicators at the regional level, developed based on the Integrity System pillars and ISO 37001 standards.
3. We have also automated the conflict of interest declaration process for improved efficiency and reliability in responses, helping to streamline hiring processes.



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Efficiency and innovation

In 2023, we performed 56 analyses resulting in reports and alerts regarding discounts on the products we market. These controls have helped to reduce losses, such as the sale of products nearing their expiration date, disposal of expired products, additional day-rate costs for product delivery, product returns, and more, in line with BRF+ principles.

To further enhance BRF's Integrity Program in accordance with CGU requirements, new controls were also implemented, including: monitoring of corporate policies and procedures related to the Integrity Program; and an internal control mechanism spanning the value chain aimed at preventing potential misconduct, irregularities, or fraud.

All new controls were submitted to the Audit and Integrity Committee (CAI) for review and comment.



Data Loss Prevention (DLP), a control that classifies documents by level of confidentiality. **115,780** analyses were performed, leading to 227 investigation cases.



"Gifts" Transactional Control



"High-Risk Payments" Transactional Control



"Travel Expenses" Transactional Control



"Penalties and Remediation" Transactional Control



"BRF Integrity System Management" Transactional Control



Main control and results

90 cases
of undue discounts awarded to customers

22 cases
of mis-recorded working hours

18 cases
of misappropriation of BRF funds



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Digital transformation

Digital transformation initiatives give us a competitive advantage and help make our high-risk decision-making process increasingly accurate and agile for BRF. Partner due diligence is a critical step to ensure that all parties are aligned with the Company's strategies, guidelines and reputation.

BRF invested R\$ 190,000 towards enhancements and integration of the automated due diligence process, and R\$ 1.3 million in technological solutions for the Transparency Channel and investigation tools.

BRF invested R\$ 190,000 in improvements to the automated due diligence process.





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Misconduct Detection and Remediation

Our Transparency Channel is available to receive reports and suspicions of violations from both internal and external stakeholders. The Channel is managed by a third-party, independent firm to ensure that reports are kept anonymous and confidential. The channel's impartiality is further guaranteed by BRF's corporate policies, which prohibit retaliation and protect the reputation of all parties potentially involved. Upon receipt, reports are directed to either internal or external investigation teams. These teams investigate the reports and assist departments in implementing corrective or disciplinary action as needed. Any reports involving the Compliance department are investigated by the Audit & Integrity Committee. The Transparency Channel operates 24/7 and accepts reports through various communication channels, including our website, electronic forms, and phone lines across the following countries: Saudi Arabia, Austria, Brazil, Chile, China, United Arab Emirates, Japan, Kuwait, Oman, Qatar, Singapore, and Turkey. Support is available in multiple languages: Arabic, Creole, French, Spanish, English, Portuguese, and Turkish.

	2021	2022	2023
Penalties	317	301	406
Warnings	198	210	241
Termination	111	81	128
Suspension	8	10	37
Cases under investigation	2,038	1,542	616

Reports lodged

	2021	2022	2023
Fraud	685	728	869
Behavioral	2,471	2,617	2,962
Total	3,156	3,345	3,831

Reports lodged - by subject

	2021	2022	2023
Fraud involving customers	93	69	97
Theft or embezzlement	63	44	59
Fraud involving suppliers	113	89	103
Fraud as a result of violations of policies and procedures	169	235	290
Favoritism and conflicts of interest	38	60	83
Unauthorized disclosure of information	46	65	57
Harassment	465	564	678
Discrimination	55	78	104
Other	2,114	2,141	2,360
Total	3,156	3,345	3,831

Cases closed - 2023

	Substantiated	Unsubstantiated	Total
Behavioral	1,232	2,609	3,841
Fraud	280	636	916
Total	1,512	3,245	4,757

Note: The total number of reports lodged in 2022 has been restated compared to the 2022 Transparency and Integrity Report.



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Transparency Committee

Composed of members of the Company's senior management, the Transparency Committee is responsible for providing oversight of BRF's Integrity System. It also advises the Company on high-risk compliance issues and decides on the application of remedial measures and/or disciplinary action for reported non-compliance with internal policies and the Transparency Manual. All reports received through the Transparency Channel are carefully reviewed and addressed accordingly. The investigating department conducts a preliminary analysis to determine if there is sufficient evidence to launch an investigation. If necessary, the case may be referred to external consultants. Substantiated reports are reviewed by a multidisciplinary committee, which deliberates with the departments involved as to the appropriate disciplinary measures in accordance with internal policies and the Transparency Manual. Upon conclusion of an investigation, whistleblowers are informed of the findings, when possible. Due to the confidentiality of these processes, investigation findings are kept confidential.





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External Engagement and Sharing Practices

Continuous enhancement of BRF's Integrity System hinges on collaboration with other market players and institutions. A social pact on ethics and transparency among all stakeholders ensures high standards of excellence and fosters an integrity-driven culture.

Best practices recognized in Business at OECD (BIAC)



The 2023 Business at OECD (BIAC) publication "Shaping the Values for a Sustainable Future – Education for the Fight against Corruption" recognized BRF's anti-corruption initiatives through educational efforts for a more sustainable future.

Integrity Week Participation by Integrity and Compliance team members

Throughout 2023, the Compliance department actively engaged in forums and training to share best practices and insights on ethics, transparency, and integrity. These included: the International Chamber of Commerce (ICC – Brazil), Compliance Women Committee, Legal, Ethics & Compliance (LEC), Observatório Social do Brasil (OSB), FGV Ethics, the UN Global Compact – Brazil Network, the Brazilian Association of Animal Protein (ABPA), B20 Compliance, the United Nations Office on Drugs and Crime (UNODC), the United Nations High Commissioner for Refugees (UNHCR), the Brazilian Bar Association (OAB), the Institute of Internal Auditors (IIA), the Brazilian Association of Corporate Communication (ABERJE), the Brazilian Institute of Competition, Consumer, and International Trade Studies (IBRAC), the Sport Integrity Global Alliance, the Office of the Comptroller General (CGU), the Brazilian Institute of Business Law and Ethics (IBDEE), and the International Anti-Corruption Academy (IACA).





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