



Donations Policy

RECIPIENTS: All JBS and Seara team members.

1. PURPOSE

To establish the guidelines, criteria, and responsibilities to be complied with in the donations of products and other goods and services by the Company to third parties to ensure transparency, integrity, and loyalty.

2. COMPLIANCE RESPONSIBILITY

All areas involved in the donation process and mentioned herein are responsible for complying with this normative instruction.

3. GENERAL PROVISIONS

- 3.1. JBS is committed to helping and developing the communities surrounding its units and, to this end, contributes with donations of products, goods, or services. Donations should be made transparently, within applicable laws, and without the intention of obtaining any advantage or consideration;
- 3.2. The documents [PROC-CPL-006 - JBS' Donation Procedure](#) and [PROC-SEARA-CPL-007 - Serasa's Donation Procedure](#) complement this normative instruction.

4. PROCEDURES

- 4.1. All donations should be requested based on a supporting document depending on the type of donation;
- 4.2. All donations should be recorded in the Company's accounting books in an account specific for this purpose, and may be analyzed and audited at any time by the Compliance or Internal Audit areas, aiming at transparency and adherence to good accounting practices;
- 4.3. Donations to political campaigns are prohibited according to Law 9,504/1997. In case of a legal amendment, if the Company decides to donate, it shall follow the legislation in effect;
- 4.4. Any donation in exchange for a favor or undue advantage with the purpose of bribery or the intention of obtaining preferential treatment that may generate a conflict of interest, or aiming to influence the decision of a public or private agent is forbidden. Further information is described in the normative instructions [IN-GLOBAL-0171 - Anti-Bribery and Anti-Corruption Policy](#) and [IN-PRESI-CPL-0131 - Policy on the Relationship with Government Entities and Public Agents](#);



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- 4.5. It is prohibited to donate to:
- Individuals;
 - Donations in kind;
 - Political parties or candidacy campaigns, except for those in item 4.3;
 - Government bodies or institutions linked to such bodies, such as municipal government, fire department, police, and unions;
 - Entities that have a restriction in government records (CEIS, CNEP, and CEPIM);
 - Entities or managers of entities that are provenly involved in situations that constitute conduct deviations and any non-compliance with JBS's Code of Conduct and Ethics and Code of Conduct of JBS' Business Partners;
 - Entities managed by public agents or their spouses (politicians, agents of the federal, state, or municipal governments, the executive, legislative, or judicial branches);
 - Solicitors on behalf or for the benefit of third parties;
 - Entities that offer a consideration in exchange for the donation;
 - Public agents of the federal, state, or municipal levels, who have taken a civil-service examination, such as agents and inspectors of the Federal Inspection Service (SIF);
 - Employees of universities, schools, or public hospitals;
 - Employees of public companies, government-controlled companies, or government agencies (Petrobrás, Central Bank of Brazil, Banco do Brasil, Caixa Econômica Federal, BNDES, etc.);
 - Persons related to public agents (relatives, friends, etc.).
- 4.6. Exceptions to the restrictions listed in item 4.5 may be accepted, provided that they are approved by the Business Presidency and arising from JBS's institutional initiatives, due to social actions, public calamity, and emergencies;
- 4.7. No employee is authorized to use personal funds to make donations on behalf of JBS;
- 4.8. All donations are subject to analysis by designated approvers. Donations should not be promised before they are duly approved. All donations must be recorded in the respective system and submitted to the approval flow;
- 4.9. Donations pending approval for more than 10 (ten) business days will be canceled in the system, as well as requests that require clarifications and are not responded to will be canceled, within the same period, by the questioned areas;
- 4.10. Donations are classified by type and, for each of them, there are specific pre-requirements:
- 4.10.1. Charitable donation
- 4.10.1.1. Concession of Company products to charitable and non-profitable entities, with no business interest and with no purpose of obtaining any other benefit, either related to image or any other type of benefit.
- 4.10.1.2. To receive a donation from JBS, the benefitted entity shall:
- Be a charitable entity;
 - Be located in a community where JBS has a significant number of employees; and
 - Significantly contribute to the improvement of the environment in which it operates.



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- 4.10.1.3. Examples: daycare centers, schools, hospitals, nursing homes, churches, or associations. Supporting document required: official letter from the requesting entity.
- 4.10.2. Donation for scientific purposes
 - 4.10.2.1. Donations to support scientific studies.
 - 4.10.2.2. Examples: laboratories, research centers, libraries, museums, and education institutions, among others;
 - 4.10.2.3. Supporting document required: official letter from the requesting entity;
 - 4.10.2.4. If the request for the donation involves a public body, its analysis and approval shall follow the approval process described in item 4.6.
- 4.10.3. Donations to comply with agreements with the government
 - 4.10.3.1. In case of execution of a Consent Decree (TAC) or other transaction instruments with the government, provided that the legal terms are respected (for example deficiency notice, notification, notice, decision from public bodies, etc.) donations other than those presented in this policy may be done.
 - 4.10.3.2. Examples: daycare centers, schools, hospitals, nursing homes, churches, or associations, as defined by the government.
 - 4.10.3.3. Supporting document required: instrument from the government.
- 4.10.4. Donations of the interest of JBS
 - 4.10.4.1. Donations of the interest of JBS may be done upon proof of the economic benefit that justifies them. Any other additional costs (transportation, packaging, or others) for collection of the item to be donated must be informed. Example: donation of obsolete equipment that will reduce disposal costs;
 - 4.10.4.2. Donation of recyclable waste will be allowed provided that it does not imply costs to JBS;
 - 4.10.4.3. For this type of donation, the Compliance area will individually analyze the official letter required. However, for all other cases, the Business is required to justify the reason for the donation and the Compliance area may request additional documents.
- 4.11. Donations of perishable products shall always be made respecting the expiration date of the products;
- 4.12. The Compliance area is responsible for analyzing the integrity and reputation of the institutions to which JBS will make donations;
- 4.13. The following items are not included in this policy, shall not be treated as donations, and must be recorded in specific accounting lines:



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- 4.13.1. Institutional gifts: offer of gifts and promotional materials, of low purchasing value, aiming at marketing and publicizing the company. Examples: pens, agendas, calendars, pen drives, and squeeze, among others. For additional information see normative instrument [IN-PRESI-CPL-0133 Policy For The Offering And Receiving Of Gifts, Travel And Entertainment](#);
- 4.13.2. Gifts to employees: offer of gifts and promotional materials to engage or recognize them, or even due to a commemorative day. Such actions will be defined by the Human Resources Office;
- 4.13.3. Commercial or laboratory sample: concession of a Company product in a small quantity to customers or for inspection purposes, to learn about the product (in the case of customers) or carry out laboratory analysis;
- 4.13.4. Sponsorship: concession of financial and non-financial resources to projects in exchange for compensation. For additional information see normative instrument [IN-PRESI-0141 - Policy on Sponsorships](#);
- 4.13.5. Campaign/bonus: actions to recognize customers or suppliers. They should include the eligibility, classification, elimination, and award rules described in a document (rules/regulation) known by all the participants and validated by the business management.
- 4.14. Exceptions to this policy or situations of non-compliance, violation, or suspected violation of JBS' Donations Policy must be directly reported to the Compliance area by e-mail compliance@jbs.com.br or through the channel dedicated to the report of misconduct (www.linhaeticajbs.com.br);
- 4.15. The violation of any rule of this policy may result in serious consequences for JBS and the employee, through the application of sanctions provided for in the Code of Conduct and Ethics, internal policies, and applicable legislation.

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