



**Global Compliance Policy**

**RECIPIENTS:** All JBS S.A. personnel, controlled companies and its unlisted subsidiaries.

**1. PURPOSE**

This Compliance Policy ("Policy") establishes the general structure and guidelines of JBS S.A.'s (and its controlled companies and unlisted subsidiaries; collectively, "JBS" or "Company") Compliance Program, and reaffirms JBS's commitment to its Compliance Program, its policies, and the applicable laws and regulations prevailing in the countries where the Company does or intends to do business

**2. SCOPE**

- 2.1. This policy is applicable to all JBS personnel, regardless of geography and location, who must also ensure that their business associates know and comply with the rules set out herein, fostering ethics and integrity throughout the value chain;
- 2.2. "Business associates" refers to all suppliers, customers or business relationships related to JBS;
- 2.3. In addition to this global Policy, in the event there are specific legal or regulatory requirements applicable in a specific geography, policies in that geography will be written and adopted to comply with those requirements.

**3. GENERAL PROVISIONS**

- 3.1. All JBS personnel are responsible for promoting an ethical and upstanding environment in compliance with all relevant laws and regulations, and adherence to the Company's internal policies and rules;
- 3.2. The Compliance Program aims to adopt effective mechanisms to prevent, detect and correct the occurrence of legal, regulatory, ethical and/or deviations, as well as to promote a Culture of Compliance to the Company's employees, business associates, community businesses and the market in general.

**4. COMPLIANCE STRUCTURE**

- 4.1. The Company's Compliance Department, with the Board of Directors' support, is responsible for developing, implementing, applying and continually improving the Compliance Program and providing support to the business areas;
- 4.2. The Compliance Department's structure must be designed to meet the specifics and risks of each business, in each jurisdiction; must act with independence and autonomy to carry out its activities; and must have available material, financial and professional resources exclusively dedicated to its mission;
- 4.3. The Compliance Department must report directly to the Board of Directors;
- 4.4. Ethics Committees must be created in Brazil, the United States, Australia, the United Kingdom, and Mexico as permanent, consultative, and deliberative bodies to support the Compliance Department's legitimacy, and fulfillment and improvement of the Compliance Program.



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**5. CODES OF CONDUCT AND ETHICS**

- 5.1. JBS has two Codes of Conduct and Ethics, one for personnel and the other for business associates. Both establish rules and principles to guide professional conduct and activities, apply globally, and have been approved by the JBS Board of Directors.

**6. JBS COMPLIANCE PROGRAM PILLARS**

- 6.1. The Compliance Program is based on widely known and accepted standards, guidelines and best practices related to global anti-corruption laws. The Compliance Program consists of primarily eight pillars:
- Leadership and governance;
  - Risk assessment;
  - Policies and procedures;
  - Ethics Line and investigations;
  - Training and communication;
  - Third-party Due Diligence;
  - Preventive and detective monitoring and controls to identify and mitigate potential violations of the Compliance Program;
  - Periodic Program evaluation.
- 6.2. The pillars are the main structure to develop the overall Compliance activities everywhere the Company operates, and also must be applied consistent with the applicable laws, regulations and business specificities in the countries where JBS conducts business. The pillars are designed to help prevent, detect, and mitigate the occurrence of legal, regulatory, ethical and/or behavioral violations, as well as to promote a Culture of Compliance for the Company's employees, business associates, community businesses and the market in general.

**7. CONTINUOUS IMPROVEMENT**

- 7.1. In addition to the eight general pillars mentioned above, in order to enhance the Compliance Program's effectiveness and assertiveness, the Company must promote an environment that allows continual review and, when necessary, revisions, of the Compliance Program.

**8. ROLES AND RESPONSIBILITIES**

- 8.1. Full compliance with this Policy requires everyone who acts on behalf of JBS to fulfill the following responsibilities:
- 8.1.1. Members of the board of directors:
- Review and revise, as necessary, this Policy, as well as the Codes of Conduct;
  - Appraise the quarterly report related to the Compliance Program development and implementation;
  - Reinforce senior management's commitment to the Compliance Program, and the Culture of Compliance; and
  - Ensure the independence and adequate structure and resourcing of the Compliance Department.



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- 8.1.2. Members of the Ethics Committees:
  - Ensure compliance with the Codes of Conduct, and the policies and procedures related to the Compliance Program;
  - Determine necessary measures to promote, disseminate and reinforce a Culture of Compliance throughout JBS;
  - Encourage the Company's senior management to support and promote the Compliance Program; and
  - Assist in the application of the Code of Conduct, the Business Associate Code of Conduct, the Compliance policies and procedures, and the overall Culture of Compliance applicable to all personnel, regardless of their position or role, and to Business Associates.
  
- 8.1.3. Senior Compliance Leaders:
  - Act independently;
  - Diligently monitor, review and, when necessary, revise the Compliance Program;
  - Report to the JBS Board of Directors on a quarterly basis, or whenever necessary, about the status of the Compliance Program;
  - Align the Compliance Program with legal and regulatory requirements, best practices and relevant government guidelines;
  - Adopt and enforce timely measures to respond to possible misconduct; and
  - Ensure adherence to the Compliance Program's pillars; and
  - Organize and structure the compliance function in a manner designed to comply with the Compliance Program's purpose.
  
- 8.1.4. Senior management and leadership:
  - Unconditionally support and promote the Compliance Program;
  - Disseminate the Culture of Compliance in their geographic region;
  - Ensure adherence to all Compliance policies; and
  - Promote conduct that is aligned with the Compliance Program.
  
- 8.1.5. All personnel:
  - Comply with all laws, regulations and Company Policies and Procedures, including the Codes of Conduct;
  - Respect, follow and promote the guidelines and principles defined in this Policy;
  - Attend assigned trainings;
  - Report to the Ethics Line, in good faith, any suspected violation of the laws, regulations and/or Company Policies and Procedures; and
  - Cooperate with requests for information from the Compliance Department.
  
- 8.1.6. Members of the Legal Department
  - Together with the Compliance Department, review standard integrity clauses for inclusion into Business Associates contracts or other agreements, or in other situations deemed necessary;
  - Share information with the Compliance Department when it becomes aware of administrative, legal or judicial proceedings, official letters and any other risk situations related to non-compliance with the Anti-Corruption Laws, Codes of Conduct, and other related policies.



**NORMATIVE INSTRUCTION**

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**9. FINAL CONSIDERATIONS**

- 9.1. Any potential or actual breaches of our Code of Conduct, internal policies and procedures, and/or laws and regulations must be reported to your Leader; the local Compliance t, Legal or Human Resources Department; or through the Ethics Line;
- 9.2. JBS does not tolerate any act of retaliation against individuals who report, in good faith, any potential violation(s) of law, regulation or policy or other misconduct; or assists an internal, administrative, civil, criminal, regulatory, judicial or other similar investigation; or assists in legal proceedings.

**10. REFERENCES**

- 10.1. [Code of Conduct and Ethics](#);
- 10.2. [Business Associate Code of Conduct](#).

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*Normative Instruction approved by the Company's Board of Directors at a meeting held on December 16, 2022.*