



**Non-Retaliation Policy**

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

**1. OBJECTIVE**

Creating and maintaining an ethical workplace - where people can, in good faith, report their concerns and potential violations of law, regulations and policies without fear of retaliation - is critical to our business success. This Non-Retaliation Policy ("Policy") reaffirms JBS S.A.'s, and its controlled companies and unlisted subsidiaries ("JBS" or "Company"), commitment towards non-retaliation against those who make complaints or participate in investigations or legal proceedings.

**2. COMPLIANCE RESPONSIBILITY**

- 2.1. This Policy applies to all JBS personnel;
- 2.2. 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. JBS does not tolerate any act of retaliation against individuals who report, in good faith, any potential violations of law, regulation or policy or other misconduct, or assist an internal investigation, or collaborate in leniency agreements, inspection actions, administrative and judicial investigations or legal proceedings;
- 3.2. Retaliation is any unfair treatment against an individual in response to a complaint, made in good faith, by that individual, or against any individual who participates in an internal investigation, leniency agreement, collaboration agreement, inspection action, administrative and judicial investigation, or legal proceeding. Retaliation can be carried out by anyone, including the accused person, JBS personnel in leadership positions and third-party business associates;
- 3.3. Retaliation practices can be blatant and direct, or subtle and discreet, and their identification can be difficult, especially when interpreted by different people and in different ways. Retaliation complaints will always be analyzed and deliberated impartially, objectively, free of conflict of interest, and without a pre-determined outcome;
- 3.4. The following situations are examples of retaliation, but by no means exhaustive:
  - Adverse employment action such as dismissal, suspension, demotion, reduction of responsibilities, denial of vacation or sick or personal time;
  - Any act against the professional or social position of the individual;
  - Cutting payments or denial of raises in salary, bonus or promotions;
  - Restrictions about mobility within the company or within the group;
  - Discrimination in performance evaluations;
  - Restrictions for accessing training, qualification or information;
  - Segregation, bullying, stalking, intimidation, threats, harassment or any act against an individual's mental and physical integrity;
  - Attempting to turn co-workers against an individual;
  - Using social media to disparage an individual;
  - Impairing the individual's ability to perform his/her job;
  - Failing to communicate with the individual on work-related matters;
  - Disrespectful behavior in general;



**NORMATIVE INSTRUCTION**

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- Turning a “blind eye” to retaliatory conduct by others;
- Exclusion from meetings the individual otherwise would have attended but for the making the complaint.

**4. PROCEDURES**

4.1. Any JBS personnel who is suffering or has suffered acts of retaliation must report the situation to any of the following: their manager, the local Compliance representative, the Company’s Chief Compliance Officer or the Ethics Line.

**5. PENALTIES FOR VIOLATIONS AND DISCIPLINARY MEASURES**

5.1. Any violation of this Policy will be immediately and firmly addressed, including disciplinary measures up to and including possible termination.

**6. REFERENCES**

- [Code of Conduct and Ethics](#);
- [JBS Ethics Line Policy](#).

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*Policy approved by the Company's Ethics Committee at a meeting held on December 7<sup>th</sup>, 2022.*