



Policy on Offering and Receiving Gifts, Presents, Entertainment and Hospitality

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

1. PURPOSE

Establish guidelines, criteria, and responsibilities to be observed by JBS S.A. personnel and its controlled and non-listed subsidiaries ("JBS" or "Company") in the practice of offering and receiving gifts, presents, entertainment, and hospitality to ensure transparency, ethics, and legality in business relationships.

2. RESPONSIBILITIES FOR COMPLIANCE

All areas involved in the process and mentioned in this document is responsible to comply with this normative instruction.

3. REFERENCES

- [Code of Conduct and Ethics](#);
- [Business Associate Code of Conduct](#);
- [IN-PRESI-CPL-0131 - Policy on Relationships with Government Entities and Public Officials](#) (pt-br).

4. DEFINITIONS

- 4.1. Gifts: Promotional items distributed as a courtesy, advertisement, or habitual disclosure, of reasonable and non-exclusive value, such as books, pens, notebooks, calendars, agendas, etc.;
- 4.2. Presents: Items of monetary value offered or received with the intent to gain undue advantage for personal benefit, favoritism, or to influence a business decision;
- 4.3. Entertainment and Hospitality: Events, trips, accommodations, meals, transportation, and tickets of reasonable and non-extravagant value, intended for business-related activities and aimed at adding value to the business while safeguarding the Company's legitimate interests;
- 4.4. Public Official: Any person providing services to or representing the State, even temporarily or without remuneration, whether through election, appointment, designation, hiring, or any other means. The definition of a public official may vary by country; therefore, local legislation should be consulted;
- 4.5. Politically Exposed Person ("PEP"): An individual who currently holds or has previously held a public office or a prominent position at the national or international level, including their representatives, family members, or close associates. The public positions that define a PEP may vary by country; therefore, local legislation should be consulted.



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5. GENERAL PROVISIONS

- 5.1. Offering and receiving gifts, entertainment, and hospitality are common market practices with business associates but must be reasonable. The following practices are strictly prohibited:
 - 5.1.1. Obtaining undue advantage or influencing business decisions in any way;
 - 5.1.2. Receiving or offering any type of present;
 - 5.1.3. Receiving or offering gifts, entertainment, or hospitality during business negotiation processes;
 - 5.1.4. Receiving or offering any form of cash or equivalent (gift vouchers, gift cards, prepaid cards, or any means convertible into money), as well as using personal funds to offer gifts, entertainment, or hospitality;
 - 5.1.5. Receiving or offering entertainment or hospitality (trips, accommodations, events) solely for leisure and personal benefit, unrelated to the business;
 - 5.1.6. Receiving or offering entertainment or hospitality involving public officials or PEPs;
 - 5.1.7. Bringing companions to entertainment events unless their presence is justified based on the nature of the event;
 - 5.1.8. Engaging in or promoting events that include adult entertainment or excessive alcohol consumption;
 - 5.1.9. Using business associates or intermediaries to carry out any of the aforementioned practices.

6. PROCEDURES

- 6.1. Gifts, Entertainment and Hospitality
 - 6.1.1. Any offering or receipt of gifts, entertainment, or hospitality, whether accepted or refused, must be recorded in the Service Desk system under the JBS SA » 35 - Compliance workflow;
 - 6.1.2. The procedures for receiving and offering gifts, entertainment, and hospitality are detailed in [PROC-PRESI-CPL-0008 – Procedure for Offering and Receiving Gifts, Entertainment and Hospitality \(pt-br\)](#);
 - 6.1.3. The records will be assessed by the Compliance Department, which will recommend approval or rejection of the offering or receipt of gifts, entertainment, and hospitality. If the Compliance Department's recommendation is not accepted, the request must be formally justified and approved in writing by the business director or president. In extraordinary cases, it may be submitted to the Business Ethics Committee for review, discussion, and potential deliberation.



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6.1.4. If an employee encounters a situation they believe to be inappropriate but cannot refuse or return the item due to cultural reasons, physical distance, timing, or cost, they should contact the Compliance Department for guidance via compliance@jbs.com.br or the Service Desk as outlined in section 6.1.1.

6.2. Final Considerations

6.2.1. All JBS personnel are responsible for maintaining a transparent, ethical, and lawful business environment with business associates. In case of doubts, concerns or suspicion of any violation of this policy, the facts must be reported to the immediate manager, the local Compliance representative, or the JBS Ethics Line: www.linhaeticajbs.com.br;

6.2.2. If any violation of this policy is identified, the Company will take appropriate measures to address the irregularity and, depending on the severity of the violation, may take additional actions accordingly.

José Marcelo Martins Proença
Compliance Director