



Global Anti-Bribery and Anti-Corruption Policy of Compliance Framework

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

1. POLICY

JBS S.A., its subsidiaries and affiliates (collectively, the "Company") prohibits improperly giving or receiving anything of value in order to obtain, retain or grant any sort of business advantage.

2. SCOPE

- 2.1. Bribery, kickbacks and other forms of corruption are contrary to the law and to our values. This type of conduct can expose both the Company and Company personnel to severe consequences. The Company can be criminally and civilly investigated, prosecuted, suffer financial penalties, be barred from future business and have its reputation tarnished. Company personnel can face these same consequences as well as the possibility of being jailed if found guilty of violating the law;
- 2.2. The purpose of this ABAC Policy and Compliance Framework is to ensure ethical behavior and adherence to relevant anti-corruption laws by all Company personnel, including its directors, officers, employees and representatives. This ABAC Policy should be read in conjunction with other Company policies and procedures, including the Code of Conduct and Ethics;
- 2.3. Applicable anti-corruption laws include the Brazilian Lei da Empresa Limpa ("Clean Company Act"), the U.S. Foreign Corrupt Practices Act ("FCPA"), the UK Bribery Act 2010 ("UKBA"), the Mexican Anti-Corruption Laws, and all other anti-corruption laws that apply in locations where the Company operates.

3. REGIONAL AND BUSINESS UNIT PROCEDURES

- 3.1. Individual regional or business unit procedures may be developed, adopted and implemented to provide detailed guidance on particular issues under this ABAC Policy provided they are consistent with it and adhere to applicable local laws, regulations and government directives.

4. RESPONSIBILITY FOR COMPLIANCE

- 4.1. Compliance with this ABAC Policy is the responsibility of everyone at the Company. In addition, we expect our agents, customers, suppliers, distributors and joint venture partners to act in compliance with applicable anti-corruption laws and applicable Company policies;
- 4.2. The Company's Ethics & Compliance Department is responsible for facilitating and support compliance with this ABAC Policy, including implementing a set of procedures, controls and trainings.

5. GENERAL CONCEPTS AND PROCEDURES IN SUPPORT OF THIS ABAC POLICY

- 5.1. It is forbidden to give or receive bribes
 - 5.1.1. Company personnel, or others acting on the Company's behalf, may not offer, promise, give, provide, request, receive or authorize the giving of a thing of value or improper advantage, directly or indirectly, to obtain or retain business to or from any third parties, anyone with whom the Company does or intends to do business,



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any third parties that regulate the Company – including government officials – or private companies or individuals (collectively, “prohibited benefit”);

5.1.2. Prohibited benefits may not be made directly or indirectly. This means that a third party, such as an agent, distributor, supplier or business partner may not make or offer a Prohibited Benefit on the Company’s behalf or from Company funds;

5.1.3. Prohibited benefits are not permitted even if made in a manner that is considered to be an acceptable way of doing business in a given country. The benefit does not need to actually occur in order to be a violation of this ABAC Policy; simply offering a Prohibited Benefit that was never actually given or accepted is a violation of this ABAC Policy;

5.1.4. A “thing of value,” as used in this ABAC Policy, is interpreted broadly, as it includes cash and cash equivalents as well as non-monetary items and intangible benefits, including gifts, reimbursements, educational assistance, loans, discounts, travel and entertainment expenses, medical assistance, business opportunities, occupational opportunities, beneficial agreements, options, economic entitlements or any other mechanism that can be used to transfer value;

5.1.5. “Improper advantage,” as used in this ABAC Policy, means advantages in violation of a duty and the expectation that a person will behave in a lawful, business-appropriate manner, impartially and in good faith.

5.2. Benefits to government officials

5.2.1. Company personnel, or others acting on the Company’s behalf, are forbidden from offering, promising or authorizing the giving of a thing of value, directly or indirectly, to a government official unless they have received prior, written approval from a member of the Ethics & Compliance Department. This includes gifts, meals, entertainment and travel expenses. Please refer to the applicable gifts, meals, travel and hospitalities procedures for further guidance on this issue;

5.2.2. “Government official” is a broad term and includes:

5.2.2.1. Officials, employees and agents of a government or of any department, agency or entity of a government at the national, state, district, local or municipal level, or of an international government organization, or any person acting in an official capacity for or on behalf of this list;

5.2.2.2. Officials, employees (including unpaid employees) and agents of a state-owned or state-controlled company, irrespective of the position or responsibility;

5.2.2.3. Officials, employees or agents acting in an official capacity on behalf of a political party;

5.2.2.4. Candidates for public office;

5.2.2.5. Members of royal families;



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- 5.2.2.6. Any entity hired to review or accept proposals for a government body or agency;
- 5.2.2.7. Employees elected, appointed or hired, on a permanent or temporary basis, holding parliamentary, administrative or judiciary positions of any nature in a country or territory; and
- 5.2.2.8. Spouses and other family members of any of the persons listed above.

5.2.3. Facilitation payments

- 5.2.3.1. "Facilitation payments" are payments made to a government official for the purpose of expediting or aiding a government official taking a routine official action or inaction, such as the issuance of a permit or scheduling a meeting;
- 5.2.3.2. Facilitation payments are prohibited in all instances, even if requested by the government official or where a negative consequence is threatened against the Company.

5.3. Personal safety payments

- 5.3.1. In exceptional circumstances where there is an imminent threat of physical harm to Company personnel's health or safety, a Prohibited Benefit may be made. In such cases, the Company's chief Compliance Officer must be notified immediately.

5.4. Third parties

- 5.4.1. Our business requires frequent interactions with Government Officials, and we engage many types of third parties to interact with Government Officials on our behalf, including lobbyists, customs brokers, security providers, logistics service providers and consultants assisting with permitting and inspections;
- 5.4.2. Third parties acting on the Company's behalf in front of Government Officials are the single biggest corruption risk most companies face because the actions of the third parties can be attributed to the Company;
- 5.4.3. Using a third party to give or receive a prohibited benefit is a violation of this ABAC Policy. A third party includes, but is not limited to, consultants, suppliers, distributors, customers, agents, representatives and brokers;
- 5.4.4. We must clearly convey to all third parties representing or acting on behalf of the Company that we expect them to comply with this ABAC Policy and any related procedures;
- 5.4.5. Whenever the Company seeks to engage a third party when the third party may interact with a government official on behalf of the Company (identified for purposes of this ABAC policy as a "Business Intermediary"), the following guidelines apply:
 - Ensure there is a legitimate business need for the services or the goods that the Business Intermediary will provide;
 - Due diligence should be performed to ensure that the Business Intermediary is a legitimate entity, is qualified to perform the services for which it will be retained and that it maintains standards consistent with the legal, regulatory, ethical and



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- reputational standards of the Company;
- Ensure that a written agreement is in place with the Business Intermediary that includes required anti-bribery and anti-corruption and “right-to-audit” clauses;
- Ensure that the Business Intermediary receives anti-bribery and anti-corruption training before working on the Company’s behalf; and
- Ensure that a plan is in place to monitor Business Intermediaries that present a high corruption risk.

5.4.6. The steps required for onboarding and monitoring Business Intermediaries, consistent with this ABAC Policy, will be detailed in the appropriate regional or business unit Business Intermediary due diligence and monitoring procedures.

5.5. Gifts, entertainment, travel, sponsorships and hospitalities

5.5.1. Offering and accepting business sponsorships and courtesies, such as gifts, entertainment, travel, and hospitality, is a well-established practice. However, such items, especially when given to Government Officials, may result in increased corruption risk. Thus, they require careful review to ensure consistency with the law and our policies and may not be given to Government Officials without prior approval from the Ethics & Compliance Department;

5.5.2. Gifts, entertainment, travel, sponsorships and hospitalities may not be provided or accepted if doing so would improperly influence the recipient’s professional objectivity or appear to do so;

5.5.3. Providing and accepting gifts, entertainment, travel, sponsorships and hospitalities is permitted as long as the items provided are:

- Reasonable, proportional and related to a legitimate business proposal;
- Legal under local laws and rules;
- Consistent with applicable Company procedures, including the procedures on gifts, entertainment, travel and hospitalities; and
- Given in an open and transparent manner.

5.5.4. For additional information, consult the applicable procedures on gifts, entertainment, travel, sponsorships and hospitalities.

5.6. Charitable contributions

5.6.1. Charitable contributions and donations (“contributions”), whether monetary or in-kind, may create, or give the appearance of creating, improper influence related to business decisions. In particular, contributions involving Government Officials, political candidates or political parties may result in increased corruption risk. As a result, proper due diligence of the proposed recipients and controls over the approval and disbursement of all contributions is necessary and may be made only upon prior, written approval from a member of the Ethics & Compliance Department;

5.6.2. For additional information, consult the applicable regional or individual business unit procedures on charitable contributions.



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5.7. Political activities

- 5.7.1. Political activities by the Company, Company personnel or others on the Company's behalf involving a political party, candidate or campaign must comply with local law and Company policies, including this ABAC Policy;
- 5.7.2. Company personnel, or others acting on the Company's behalf, are free to engage personally in voluntary political activities and to contribute personal funds to candidates, political committees and political parties in accordance with local law, this ABAC Policy and applicable procedures. When doing so, however, Company personnel cannot use Company resources (money, facilities, suppliers, brands, logos, customer contact information or Company personnel time), give the impression of acting on the Company's behalf or solicit contributions from subordinate Company personnel;
- 5.7.3. The Company will not, directly or indirectly, reimburse any Company personnel for a political contribution;
- 5.7.4. Any use of Company resources for Company-directed political activities also is subject to any applicable regional or individual business unit procedures on contributions.

5.8. Mergers and acquisitions

- 5.8.1. The combination of the Company with another company owned or controlled by a third party – whether by acquisition, merger or joint venture – can pose corruption risks for the Company, including the possibility that the Company will become responsible for liabilities from the acquired entity. As a result, proper due diligence and, post-acquisition remediation of compliance issues and prompt integration of an appropriate compliance program into newly-acquired entities is essential to mitigate corruption risks;
- 5.8.2. The steps required for proper due diligence and post-acquisition remediation of compliance issues and compliance program integration are detailed in the applicable Global Policy.

5.9. Audits and risk assessments

- 5.9.1. The Company will undertake periodic audits and risk assessments to mitigate corruption risk.

5.10. Escalating and reporting violations

- 5.10.1. Company personnel should seek guidance and advice from a member of the Ethics & Compliance Department regarding any questions or concerns related to this ABAC Policy;
- 5.10.2. Company personnel must report any knowledge or suspicion of a violation of this ABAC Policy directly to a member of the Ethics & Compliance Department, or a supervisor or department head. Speaking up is a key part of our jobs and individual responsibility;



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5.10.3. Potential violations of this ABAC Policy may also be reported anonymously through the Company’s Ethics Line by phone or online. The Company takes seriously all good faith reports of actual or suspected violations of this ABAC Policy, whoever is involved, and investigates all compliance allegations;

5.10.4. The Company does not tolerate retaliation against Company personnel who speak up in good faith about a suspected compliance violation or cooperate with an investigation or legal proceedings.

5.11. Penalties and remediation

5.11.1. Violations of this ABAC Policy will not be tolerated. In addition to legal consequences, violations of this ABAC Policy will subject Company personnel, or others acting on the Company’s behalf, to disciplinary actions, up to and including termination of employment;

5.11.2. If any violation of this ABAC Policy is identified, the Company will promptly ensure the violation is no longer occurring and, as necessary, will take remedial action(s), such as improving procedures and controls to mitigate the risk of the violation recurring.

6. REFERENCES

6.1. [Code of Conduct and Ethics](#);

6.2. [Business Associate Code of Conduct](#).

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Policy approved by the Company’s Board of Directors at a meeting held on December 16, 2022.