

1. OBJECTIVE

- 1.1. This Donations and Sponsorship Policy of M. Dias Branco S/A Indústria e Comércio de Alimentos (“Policy”) aims to establish the rules, guidelines and methods to be observed by the Company when carrying out Donations and Sponsorships that involve the transfer of goods or services forming part of the Company’s assets, including monetary values, in order to ensure that Donations and Sponsorships are carried out with high ethical standards, transparency, responsibility and legality.
- 1.2. The provisions of this Policy must be interpreted together and complement the conduct guidelines established in the Code of Ethics, the Anti-Bribery and Anti-Corruption Policy and the Company’s Gifts, Entertainment and Hospitality Policy.

2. APPLICATION

- 2.1. The rules established in this Policy apply to the Company and all its Employees and Third Parties.
 - 2.1.1. In the case of companies invested by M. DIAS BRANCO that are not its subsidiaries, the Company must make its best efforts to ensure that such companies adopt policies and practices in line with this Policy.

3. RESPONSIBLE MANAGERS

Legal, Governance, Risks and Compliance Vice-presidency
People, Management and Sustainability Committee;
ESG Committee;
Audit Committee;
Administrative Council.

4. DESCRIPTION

4.1. General Guidelines

- 4.1.1. All Donations and Sponsorships made by the Company are intended to publicize the name and brand of M. DIAS BRANCO, as well as to encourage the social, professional, economic, technological and business development of the regions in which the Company is present, and must be carried out in accordance with the law and the rules set out in this Policy, the Code of Ethics and the Company’s Anti-Bribery and Anti-Corruption Policy.
 - 4.1.1.1. Subject to the provisions of this Policy, the Company will only make Donations and Sponsorships to reputable and honest entities and institutions (see item 4.1.6), motivated by legitimate philanthropic reasons and in support of humanitarian, social, cultural, sporting, environmental, professional and educational, as well as actions related to the well-being of the community where the Company operates or carries out commercial activities associated with its business.
- 4.1.2. In accordance with the provisions of this Policy, Donations and Sponsorships must have prior analysis and approval by the Company’s internal bodies, in accordance with the rules of authority provided for in the Company’s internal policies, in particular the Purchasing and Supplies Policy, which will also evaluate compliance with the requirements legal, including those of a fiscal and financial

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nature, in addition to faithful adherence to the proposed project, supporting documentation, its transparency, reliability of information and records and formalization of accountability.

- 4.1.3. Sponsorships and donations must comply with the approval authority rules set out in the Company's internal policies, in particular the Authority Policy and the Purchasing and Supplies Policy approved by the Board of Directors.
- 4.1.4. The granting, offer or promise of Donation or Sponsorship will be considered a violation of this Policy, when the act may inappropriately influence any commercial decision that affects the Company or that may result in a conflict of interest or an Undue Advantage for the Company, its Collaborators, Third Parties or Public Agent.
- 4.1.5. Grants of Donations and Sponsorships by the Company must comply with the following general guidelines:
- (i) Comply with all laws, regulations and Company policies;
 - (ii) Projects, initiatives or events whose proposal converges with the Company's principles, values, objectives and institutional and brand positioning strategy are selected;
 - (iii) Institutions whose suitability/integrity can be attested are selected (see item 4.1.6), and the use of Donations and/or Sponsorships as a means of financing illicit activities or payments, or of obtaining Undue Advantages, for one's own benefit or that of third parties, is not tolerated. ;
 - (iv) Appropriate measures are adopted to prevent and avoid acts of corruption and/or situations of potential conflict of interest, in line with the principles reflected in the Code of Ethics and the Company's Anti-Bribery and Anti-Corruption Policy;
 - (v) All resources spent on Donations and Sponsorships are accounted for reliably and adequately;
 - (vi) Any and all Donation or Sponsorship grants must be duly formalized by supporting documentation and contractual instrument, which must necessarily contain the provisions indicated in Clause 4.4.1.7 below;
 - (vii) They should not be granted to related parties, Employees and/or Third Parties who, in any way, may present a conflict of interest with the Company's ethical and conduct guidelines and values and/or who may expose it to undesirable risks;
 - (viii) For donations and sponsorships that are classified at a higher level of significance, such as, for example, tax incentives, the governance of the entity to be benefited must be evaluated, such as the adoption of a code of ethics, charter of values, control policies internal and purchasing, audited accounting balance, and socio-environmental aspects.
- 4.1.6. The granting of Donations and Sponsorships by the Company is prohibited in the following cases, but not limited to them:
- (i) Are associated with any type of political party campaign, politicians, political parties, or that involve the personal promotion of a Government Authority, Public Agent or Close Member of a Public Agent, directly or indirectly;
 - (ii) Are associated with activities that (a) cause or may cause a negative socio-environmental impact; (b) encourage any form of violence, child, slave or forced labor, or mistreatment of animals; (c) promote gambling or have speculative purposes; and/or (d) encourage the consumption of alcoholic beverages, cigarettes or prohibited substances;
 - (iii) Express transgression, restriction or that corroborate prejudice against minority groups or that imply some type of social, racial or gender discrimination;
 - (iv) They generate exclusive dependence on the continuity of the benefit to an entity;

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- (v) For people and/or entities that have restrictions before the following bodies: (a) National Register of Disqualified and Suspended Companies (CEIS); (b) Register of Precluded Private Non-Profit Entities (CEPIM); (c) National Register of Punished Companies (CNEP); (d) National Register of Civil Convictions for Acts of Administrative Improbability (CNIA) of the National Council of Justice - CNJ; and (e) List of Disqualified and Disqualified Persons from the Federal Audit Court - TCU;
- (vi) For people and/or entities that have repeated negative exposure in the media and various means of communication;
- (vii) Through the transfer of resources in kind; and;
- (viii) In a form different from that provided for in this Policy and/or in the Donation or Sponsorship Project.

4.1.7. The granting, offering or promise of Donations and/or Sponsorships by any Third Parties acting in the interest or benefit of the Company is strictly prohibited.

4.1.8. All expenses incurred related to Donations and Sponsorships must be recorded in a sufficiently detailed and complete manner in the Company's accounting records. The Company's Accounting area must ensure that the records include, at a minimum, the nature of the expense incurred, the recipient, the appropriate supporting documentation and the value of the act. The Sustainability area must certify the above information when approving the documents in the Company's computer systems so that the accounting records are correctly fed.

4.1.9. The Company's Sustainability area must keep on file, for the period determined by law, all supporting documents related to Donations and Sponsorships, in order to meet future audits or proofs required by internal control bodies, external entities or Government Authorities.

4.1.10. If any Company Employee is unsure of the correct attitude to adopt in a given situation related to the content of this Policy, they must contact the Company's Ethics Channel, or if unavailable, any member of the Ethics Committee for the appropriate guidance.

4.2. Specific guidelines for donations

4.2.1. All Donations must follow the general guidelines and procedures set out in this Policy and other applicable internal rules.

4.2.2. Donations are prohibited to:

- (i) Individuals, except if and as long as there is justified interest, subject to a reasoned opinion from the Sustainability area and prior approval from the Company's Ethics Committee;
- (ii) Entities that are managed, directly or indirectly, by Politically Exposed Persons, Public Agents or Close Members of Public Agents, whose activities are related to the Company's business, in order to avoid situations that generate a potential conflict of interest; and
- (iii) Entities that are managed, directly or indirectly, by Company Employees or Close Members of Company Employees, in order to avoid situations that generate a potential conflict of interest or Undue Advantage.

4.2.2.1. Subject to the provisions of Clause 4.2.2.(ii) above, if the entity is managed, directly or indirectly, by a Politically Exposed Person, Public Agent or Members Close to Public Agents, but its activities are not related to the Company's business, the Donation will be possible, as long as reputational checking procedures are carried out in advance by the Compliance area and approved by the Ethics

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Committee.

- 4.2.3. The Company may make Donations of a (i) charitable nature, intended for philanthropic and non-profit entities; and (ii) institutional, whether through cooperation, partnership or support for cultural, scientific, educational, professional and public entities, as long as they are in accordance with the Company's strategic objectives, principles and values.
- 4.2.4. Donations may be made through (i) delivery of unused or obsolete assets that make up the Company's assets; (ii) delivery of finished products produced by the Company; (iii) contracting services or purchasing goods for Donation purposes; and (iv) transfer of financial values, in the form established in the Donation or Sponsorship Project:
- (i) Donations of finished products must always be made respecting the expiration date of the products and with caution for products approaching their expiration date, in order to avoid food safety problems;
 - (ii) In-kind donations are not permitted;
 - (iii) This Policy does not refer to awards and donations made to Company employees.
- 4.2.5. In addition to the general guidelines set out in this Policy, the entity receiving Donations must meet the following requirements:
- (i) Be a non-profit legal entity, in the case of private social investments;
 - (ii) Provide, in its corporate purpose or area of activity, activity compatible with the Donation proposal;
 - (iii) Be located in a location where the Company has a substantial number of Employees, or has commercial, professional or institutional interests;
 - (iv) It must encourage culture, sport and/or professional training and preferably serve children, adolescents and young people up to 24 (twenty four) years old, the elderly, as well as people with disabilities of any age; and
 - (v) Prioritize causes related to people in socially vulnerable situations.
- 4.2.6. **Donations through incentive laws:**
- 4.2.6.1. In addition to the specific guidelines mentioned above, the Donation that, due to incentive law, originates a Tax Incentive in favor of the Company, must meet the following requirements:
- (i) They must be previously analyzed by the Company's Tax department;
 - (ii) Involve projects that comply with incentive laws, current or to be approved, that involve themes related to childhood and adolescence, sport, culture, health, care for the elderly and people with disabilities and others related to humanitarian causes, citizenship and well-being. be, primarily contemplating initiatives with social impact on communities surrounding the company's operations or where it has commercial, professional or institutional interest;
 - (iii) Involve programs or projects approved by government bodies at the federal, state, district or municipal levels.
- 4.2.7. **Political donations:**
- 4.2.7.1. The Company is prohibited from making any Political Donations, in accordance with current legislation.

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4.2.7.2. Any Donations Personal policies made by Company Employees in their free exercise of citizenship must strictly observe the form provided for in the legislation and must not, directly or indirectly, link or associate the Company's image or brand or aim to obtain any Undue Advantage, conflict of interest, personal benefit and/or exchange of favors involving the Company or the Employee himself.

4.3. Specific guidelines for sponsorships

4.3.1. All Sponsorships must follow the general guidelines and procedures set out in this Policy and other applicable internal rules.

4.3.2. Sponsorships are prohibited for:

- (i) Individuals, except if and as long as there is justified interest, subject to a reasoned opinion from the Sustainability area and prior approval from the Company's Ethics Committee;
- (ii) Entities that are managed, directly or indirectly, by Politically Exposed Persons, Public Agents or Close Members of Public Agents, whose activities are related to the Company's business, in order to avoid situations that generate a potential conflict of interest; and
- (iii) Entities that are managed, directly or indirectly, by Company Employees or Close Members of Company Employees, in order to avoid situations that generate a potential conflict of interest or Undue Advantage.

4.3.2.1. Subject to the provisions of Clause 4.3.2.(ii) above, if the entity is managed, directly or indirectly, by a Politically Exposed Person, Public Agent or Members Close to Public Agents, but its activities are not related to the Company's business, Sponsorship will be possible, as long as reputational checking procedures are carried out in advance by the Compliance area and approved by the Ethics Committee.

4.3.3. The Company may carry out Sponsorships of an institutional nature, whether through cooperation, partnership or support for cultural, scientific, educational, professional and public entities, as long as they are in accordance with the Company's strategic objectives, principles and values.

4.3.4. Sponsorships will be carried out through (i) transfer of financial values; or (ii) exchange of products, goods and services, in the manner established in the Donation or Sponsorship Project.

4.3.5. In addition to the general guidelines set out in this Policy, the Sponsorship beneficiary entity must meet the following requirements:

- (i) Be a non-profit legal entity, in the case of private social investments;
- (ii) Provide, in its corporate purpose or area of activity, activity compatible with the Sponsorship proposal;
- (iii) Be located in a location where the Company has a substantial number of Employees, or has commercial, professional or institutional interests;
- (iv) It must encourage culture, sport and/or professional training and preferably serve children, adolescents and young people up to 24 (twenty four) years old, the elderly, as well as people with disabilities of any age; and
- (v) Prioritize causes related to people in socially vulnerable situations.

4.3.6. Sponsorships through incentive laws:

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4.3.6.1. In addition to the specific guidelines mentioned above, the Sponsorship that, by virtue of incentive law, originates a Tax Incentive in favor of the Company, must meet the following requirements:

- (i) Involve projects that comply with incentive laws, current or to be approved, that involve themes related to childhood and adolescence, sport, culture, health, care for the elderly and people with disabilities and others related to humanitarian causes, citizenship and well-being. be, primarily contemplating initiatives with social impact on communities surrounding the company's operations or where it has commercial, professional or institutional interest; It is
- (ii) Involve programs or projects approved by government bodies at the federal, state, district or municipal levels.

4.4. Procedures

4.4.1. Analysis, approval and formalization:

4.4.1.1. Any request or proposal for Donation or Sponsorship must be forwarded to the Company's Sustainability area using the Donation and Sponsorship Request Form contained in **Annex I** of this Policy. Sponsorship requests related to commercial strategies and the dissemination and strengthening of the Company's brands must be forwarded to the Company's Marketing area, using the same form.

4.4.1.1.1. In addition to the form, the request or proposal for Donation or Sponsorship must be accompanied by the following documents:

- (i) **if a legal entity:** (ia) Copy of the entity's updated constitutive act (eg Articles of Association or Bylaws); (ib) Proof of registration in the National Register of Legal Entities (CNPJ); (ic) Proof of the mandate of the entity's current administrators; (id) Copy of the identity card of legal representatives; (ie) Proof of CPF registration status of legal representatives issued by the Federal Revenue of Brazil; and (if) proof of the entity's regularity with the records indicated in Clause 4.1.6.(vi) above;
- (ii) **if an individual:** (ii.a) Copy of the identity card; (ii.b) Proof of CPF registration status issued by the Federal Revenue of Brazil; and (ii.c) proof of regularity with the registrations indicated in Clause 4.1.6.(vi) above.

4.4.1.1.1.1. For urgent demands, exceptionally, the Legal area may be consulted by the Sustainability or Marketing areas on what type of documentation can be sent after the start of the analysis of the request or proposal for Donation or Sponsorship (it will not depend on prior sending), as long as be submitted by the resource/product release date. The same guidance will apply to the procedures indicated in the other items of this Clause.

4.4.1.1.2. Additionally, requests or proposals for Donation or Sponsorship that involve Tax Incentives must be submitted together with the publication of an official act with prior approval from the competent Government Authority (for example Ministry, Special Secretariat, State Secretariat, City Hall and others), or to whomever it delegates attribution, containing the title of the approved project and the institution responsible for it, the amount authorized to obtain a Donation or Sponsorship and the validity period of the authorization.

4.4.1.1.3. In addition to requests and proposals for Donations and Sponsorships from third parties, the Sustainability area itself may formulate recommendations for entities to benefit, always in

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accordance with the Company's best interests and in accordance with the rules and guidelines set out in this Policy.

- 4.4.1.2. The Sustainability area will preliminarily analyze whether the request or proposal for Donation or Sponsorship is in accordance with the terms and guidelines set out in this Policy and any specific Donation and Sponsorship procedures and, if so, it must prepare an opinion containing the main information about the entity, including, at least: (i) corporate name; (ii) CNPJ/CPF number; (iii) address of its headquarters; (iv) the reason for approving the request or proposal for Donation or Sponsorship; (v) copy of the documentation indicated in Clause 4.4.1.1 above; and (vi) signature of the person responsible for the analysis.
- 4.4.1.2.1. The preliminary analysis will be carried out by the Company's Marketing area, with regard to the Sponsorship framework for commercial strategies and the dissemination and strengthening of the Company's brands.
- 4.4.1.3. Once the preliminary analysis has been carried out, requests or proposals for Donation or Sponsorship, together with the opinion prepared by the Sustainability or Marketing areas, will subsequently be forwarded for reputational checking to be carried out by the Company's Compliance area.
- 4.4.1.4. Based on the documentation received, the Compliance area will evaluate the integrity and reputation profile of the beneficiary entity and its administrators, legal representatives and the like, through information publicly available on search sites, screening sources, questions to the contacts provided, registrations and public restriction lists and/or other legally accessible tools, in order to (i) certify the compliance of the request or proposal for Donation or Sponsorship with the requirements set out in this Policy; and (ii) identify any integrity risk, conflict of interest or Undue Advantage involving the benefited entity, its administrators, legal representatives and the like, including, but not limited to, the mapping of Politically Exposed Persons.
- 4.4.1.5. Based on the results of the reputational check, the Compliance area will issue an opinion recommending whether or not to proceed with the request or proposal for Donation or Sponsorship. In the event of an unfavorable opinion, the process may be submitted to the Ethics Committee for consideration, if the request or proposal for Donation or Sponsorship in question is of great relevance to the Company's institutional and brand positioning strategy.
- (i) If the Donation or Sponsorship request or proposal is approved, all related documents will be forwarded to the Company's Sustainability or Marketing area, as applicable, for (i) inclusion in the Donation or Sponsorship Project and submission to the approval authority; (ii) request to the Legal area to prepare the appropriate contractual instrument (see item 4.4.1.7); and (iii) archiving and safekeeping of supporting documentation.
- (ii) If the request or proposal for Donation or Sponsorship is rejected, the process will return to the Sustainability or Marketing area, as applicable, which must inform the requesting entity of the refusal.
- 4.4.1.6. The Donation or Sponsorship Project must be cataloged and archived by the Company's Sustainability or Marketing area, as applicable, and must contain the following items:
- (i) Objective and detailed description of the action;
- (ii) Justification for carrying out;
- (iii) Target audience and estimate of the number of people who will participate or benefit from the action;
- (iv) Period and place of performance;

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- (v) Budget for the overall cost of the project and list of expenses (items) that will be paid with the Company's resources;
- (vi) Disbursement schedule;
- (vii) In the case of Sponsorship, proposals for compensation for the Company;
- (viii) In the case of transfer of financial resources, indication of the current account held by the beneficiary, bank and agency for depositing the resources and copy of the bank statement to confirm ownership of the current account;
- (ix) Name of the entity, CNPJ number, telephone, e-mail, tax address, correspondence address, name of the applicant's legal representative, position, nationality, marital status, profession, CPF number, identity document number, issuing body and complete address; and
- (x) Periodicity and form of reporting.

4.4.1.7. The contractual instruments related to the request or proposal for Donation or Sponsorship must necessarily contain the following items:

- (i) The object and its characteristic elements with a detailed, objective, clear and precise description of what is intended to be accomplished or obtained, in accordance with the Work Plan, which must be an integral part of the contractual instrument;
- (ii) Rights and obligations of each party, including counterparts in the case of Sponsorship;
- (iii) The obligation to report to the Company and the competent Government Authority, if a Tax Incentive is used, including the timely presentation of supporting documents and the possibility of carrying out inspections and technical visits to the institution's facilities, at the Company's discretion;
- (iv) Joint liability clause of the manager or legal representative subscribing to the contractual instrument, for possible failure to provide accounts, in particular for the return of amounts and for collateral damage caused to the Company or third parties in the execution of the object of the Donation or Sponsorship;
- (v) Commitment to exclusive responsibility for any damages caused to third parties due to the execution of the activity subject to the Sponsorship or Donation;
- (vi) Anti-bribery and anti-corruption clause, conflict of interest and Undue Advantage, anti-money laundering and equivalent clause, prevention of child, slave and forced labor, prevention of discrimination and prejudice in any form, in accordance with the Code of Ethics and the Company's Anti-Bribery and Anti-Corruption Policy;
- (vii) The prohibition of transferring, directly or indirectly, resources (financial or otherwise) donated or sponsored by the Company to other entities or individuals, other than the one originally designated as beneficiary in the Donation and Sponsorship Project.
- (viii) Monitoring and accountability mechanism for the correct application of resources, in accordance with Clauses 4.4.3.1 to 4.4.5.1 below; and
- (ix) Provision of sanctions and fines in cases of non-compliance with obligations.

4.4.2. **Transfer of resources, products, goods or services:**

4.4.2.1. The transfer of financial resources, products, goods or services to the beneficiary entity will be made after the due execution of the Sponsorship or Donation contractual instrument by both parties.

4.4.2.1.1. Transfers must be made exclusively in favor of the beneficiary entity, in a designated location or to the bank account identified in the Donation and Sponsorship Project, with the delivery of products, goods or services, or making payments in favor of any third.

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4.4.3. **Accountability:**

- 4.4.3.1. Accountability is proof that the resources provided for in the Sponsorship or Donation contractual instrument are being or have been properly and regularly applied. Therefore, it is necessary to demonstrate that the resources are being or have been used in accordance with the activities provided for in the formalized contractual instrument, in accordance with what was planned and approved through the Donation or Sponsorship Project.
- 4.4.3.2. The periodicity of accountability must be defined in the respective contractual instrument and in the Donation or Sponsorship Project, according to the characteristics of each project.
- 4.4.3.3. The beneficiary entity must forward to the Company's Sustainability area, under the terms established in the contractual instrument and in the Sponsorship Project or, an accountability report on the application/execution of the resources received (and counterpart, if applicable), accompanied by supporting documentation that demonstrate the results achieved and the correct application of resources.
- 4.4.3.4. Expenses will be proven by presenting a copy of the corresponding invoices or equivalent documents, in accordance with specific legislation, accompanied by the respective valid proof of payment.
- 4.4.3.4.1. Invoices or equivalent documents must be issued in the name of the beneficiary entity, except in cases where there is a legal provision for them to be issued in the name of third parties. Tax documents must contain, at a minimum: (i) CNPJ; (ii) full address; (iii) complete description of services or products; (iv) unit and total value using the sales price at the time as a basis.
- 4.4.3.5. The beneficiary entity must present an accountability report that is sufficiently detailed and, when applicable, must attach to the report photographic records and/or videos, copies of publicity materials and other materials produced, as well as copies of materials that have been published in the media, to prove the results and execution of the counterparts mentioned in the private instrument and in the Sponsorship or Donation Project.
- 4.4.3.6. The Company will not carry out a new transfer of resources (financial or otherwise) while the beneficiary entity is in default in presenting accounts relating to any contractual instrument entered into with the Company, nor will it enter into new contractual instruments of Donation or Sponsorship with the beneficiary. while your accounting is pending delivery and approval.

4.4.4. **Accountability in case of tax incentive :**

- 4.4.4.1. In the case of Donations and Sponsorships using Tax Incentives, accountability must be made by the beneficiary entity to the competent Government Administration body. The beneficiary entity will be subject to control carried out by competent external control bodies, especially those responsible for monitoring the use of the Tax Incentive and the Audit Courts.
- 4.4.4.2. The beneficiary entity must forward an accountability report to the Company's Sustainability area, detailing how the resources received from the Company were used. The accountability report must contain documentary proof that the beneficiary submitted it for evaluation by the competent Government Authority and that the respective accounts were approved and judged to be regular.

4.4.5. **Penalties in case of non-execution - (non-compliance in the execution of the private instrument and the sponsorship or donation project or failure to provide accounts):**

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4.4.5.1. The beneficiary entity must reimburse the Company for the amount transferred and/or the good or service granted, monetarily updated from the date of receipt, in the following cases:

- (i) Failure to carry out the action subject to the Donation or Sponsorship, for any reason;
- (ii) Cancellation of the action for any reason, even if due to force majeure or unforeseeable circumstances;
- (iii) Failure to present the accountability report;
- (iv) Failure to approve the accounts provided;
- (v) Use of resources for purposes other than those established in the Donation or Sponsorship contractual instrument; It is
- (vi) Failure to comply with any clauses or conditions of the Donation or Sponsorship contractual instrument.

4.5. Responsibilities

4.5.1. The Sustainability area is responsible for:

- a) Receive requests or proposals for Donation or Sponsorship sent by third parties.
- b) Formulate recommendations for entities to benefit from Donations and Sponsorships, always in accordance with the Company's best interests and in accordance with the rules and guidelines set out in this Policy.
- c) Preliminarily analyze requests or proposals for Donations and Sponsorships, verifying due adherence to the rules and guidelines set out in this Policy, as well as requesting a reputational check from the Compliance area.
- d) Keep on file, for the period determined by law, all supporting documents related to Donations and Sponsorships, in order to meet future audits or verifications required by external entities or Government Authorities.
- e) Prepare Donation and Sponsorship Projects, in accordance with the terms set out in this Policy.
- f) Request support from the Tax, Accounting, Legal and Compliance areas during the preparation and execution of Donation or Sponsorship Projects.
- g) Inform the refusal to grant Donations and Sponsorships to the requesting entities.
- h) Receive and analyze the accountability reports sent by beneficiary entities, under the terms set out in this Policy.

4.5.2. The Compliance area is responsible for:

- a) Clarify any doubts employees may have regarding the Donation and Sponsorship processes.
- b) Carry out the reputational checking procedure in relation to requests or proposals for Sponsorship and Donations, under the terms set out in this Policy.
- c) Submit the request or proposal for Donation or Sponsorship for consideration by the Ethics Committee, in the event of an unfavorable opinion from the reputational check, if it is of great relevance to the Company's institutional and brand positioning strategy.

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- d) Submit to the Ethics Committee requests and proposals for Donations and Sponsorships for individuals or entities managed, directly or indirectly, by Politically Exposed Persons, Public Agents or Members Close to Public Agents, whose activities are not related to the Company's business, in terms set out in this Policy.

4.5.3. **The Ethics Committee is responsible for:**

- a) Decide on requests and proposals for Donations and Sponsorships for individuals or entities managed, directly or indirectly, by Politically Exposed Persons, Public Agents or Members Close to Public Agents, whose activities are not related to the Company's business, under the terms set out in this Policy;
- b) Deliberate, in the event of an unfavorable opinion from the reputational check carried out by the Compliance area, on the request or proposal for Donation or Sponsorship of great relevance to the Company's institutional and brand positioning strategy.

4.5.4. **The Legal area is responsible for:**

- a) Provide support to the areas involved in the Donations and Sponsorship processes regarding any legal aspects.
- b) Prepare contractual instruments for Donations and Sponsorships, in accordance with the terms set out in this Policy.

4.5.5. **The Marketing area is responsible for:**

- a) Receive requests or proposals for Donation or Sponsorship sent by third parties.
- b) Formulate recommendations for entities to benefit from Donations and Sponsorships, always in accordance with the Company's best interests and in accordance with the rules and guidelines set out in this Policy.
- c) Preliminarily analyze requests or proposals for Donations and Sponsorships, verifying due adherence to the rules and guidelines set out in this Policy, as well as requesting a reputational check from the Compliance area.
- d) Keep on file, for the period determined by law, all supporting documents related to Donations and Sponsorships, in order to meet future audits or verifications required by external entities or Government Authorities.
- e) Prepare Donation and Sponsorship Projects, in accordance with the terms set out in this Policy.
- f) Request support from the Tax, Accounting, Legal and Compliance areas during the preparation and execution of Donation or Sponsorship Projects.
- g) Inform the refusal to grant Donations and Sponsorships to the requesting entities.
- h) Receive and analyze the accountability reports sent by beneficiary entities, under the terms set out in this Policy.

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4.5.6. The Accounting and Tax area is responsible for:

- a) Make records of expenses incurred with Donations and Sponsorships in the Company's accounts in a sufficiently detailed and complete manner, in accordance with the terms set out in this Policy.
- b) Provide support, on demand, to the areas involved in the Donations and Sponsorship processes on fiscal aspects, including issues relating to Tax Incentives.

4.5.7. The Board of Directors is responsible for:

- a) Approve any changes and revisions to this Policy.
- b) Regulate the cases omitted from this Policy.
- c) Process non-compliance with the obligations and rules established in this Policy and resolve on it, as applicable.

4.6. Policy Violation

- 4.6.1. Failure to comply with this Policy will subject the offender to disciplinary sanctions, in accordance with the Company's internal rules (for example, the Company's Code of Ethics), without prejudice to applicable administrative, civil and criminal sanctions, attributable by the competent authorities.

5. GLOSSARY

- 5.1. The terms and expressions listed below, when used in this Policy, in the singular or plural will have the following meaning:

“Public Agent” - Any natural person, civil servant or not, of any level or hierarchy, who exercises, even if temporarily or without remuneration, by election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in or for a Government Authority; any individual who works for a service provider contracted or contracted to carry out activities typical of the Public Administration, as well as any leader of a political party, their employees or other people who act for or on behalf of a political party or candidate for office public. A Public Agent will be anyone who is part of this definition, whether national, foreign or who holds a position, job or function in international public bodies or organizations.

“Governmental Authority” - Every organ, department or entity of the direct or indirect administration of any of the powers of the Union, the States, the Federal District or the Municipalities, legal entity incorporated into public assets or entity for the creation or funding of which the treasury has contributed or competes with more than fifty percent of the assets or annual revenue, or over which the State or Government can, directly or indirectly, exercise a dominant influence (by holding the majority of subscribed capital, controlling the majority of votes or by having the right to appoint the majority of members of the administration, management body or supervisory board); as well as bodies, state entities or diplomatic representations of a foreign country, as well as bodies, entities and people controlled, directly or indirectly, by the public authorities of a foreign country, international public bodies or organizations, including sovereign wealth funds or an entity whose property is a fund sovereign.

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“Collaborators” - All employees, Directors (statutory or not), members of the Board of Directors, members of committees (statutory or not), members of the Supervisory Board, apprentices, and interns of the Company, regardless of their position or function.

“Company” or “M. DIAS BRANCO” - M. Dias Branco S/A Indústria e Comércio de Alimentos and its subsidiaries.

“Donation” - Act in which the donor, out of liberality, transfers financial resources from his or her assets or estimable in cash (goods, products, services, technical assistance, training, financial assistance, etc.) to another natural or legal person, who accepted.

“Political Donation” - Any donation made to a political campaign, political party and/or candidate for public office, whether during an election period or not, in cash or estimable in cash.

“Tax Incentive” - Benefit established by law or by act of a Government Authority that reduces the value of taxes owed by individuals and legal entities or allows the amortization of tax debts under special conditions, or even allows the use of tax credits on an exceptional basis.

“Close Member” - In relation to a person, their spouse or partner, blood or related, in a direct line (ascendant or descendant) or collateral, up to the second degree of kinship.

“Sponsorship” - Any contribution, financial or otherwise, granted to third party actions and initiatives that are related to culture, education, sport, professional, economic and social development, regional integration and development and the environment, or whose themes are convergent with the institutional mission, values, integrity policies and interests of the Company, in exchange for some type of consideration. The counterpart may be the disclosure of the name, the Company's operations, the strengthening of a concept, professional training, adding value to the brand, generating recognition, or expanding the sponsor's relationship with its target audience.

“Politically Exposed Person” - Public Agents who perform or have performed, in the last 5 (five) years, in Brazil or in foreign countries, territories and dependencies, positions, jobs or functions described in Resolution No. 29 of the Activities Control Council Financial (COAF).

“Donation or Sponsorship Project” - Document necessary for the formalization of a Donation or Sponsorship contractual instrument, which contains basic information about the beneficiary of the Sponsorship or Donation as well as the project that is intended to be implemented, under the terms of this Policy.

“Third Parties” - Any natural or legal person who is not an Employee of the Company or who is hired to assist in the performance of its activities, such as partners, consortium members, representatives, suppliers, service providers in general, consultants, outsourced workers, agents, or intermediaries who act on behalf of the Company.

“Undue Advantage” - Any goods or benefits, tangible or intangible, including money and valuables, offered, promised or delivered with the aim of influencing or rewarding any act or decision of a Public Agent or Third Party.

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ATTACHMENTS

ANNEX I

DONATION AND SPONSORSHIP REQUEST FORM

Name or Reason Social (or recommendation from the Authority Government):	
CNPJ/MF or CPF/MF:	Address Complete:
Nature Legal (e.g. initiative private, social organization, Association, authority government etc.):	
Name and Office of Signatory legal Representative:	
CPF/MF:	Address Complete:
Detailed description of the Donation or Sponsorship request (basic quantitative, qualitative, and conceptual information of the proposal, including the focus of the initiative, expected socio-environmental benefits, etc.):	
Name of Project/Event:	
Local:	Date or Realization Period:
Target Audience:	Proposal Value:
Type of tax Incentive (if applicable):	
Justifications (the reasons that lead the applicant to believe in possible support from the Company):	

[local]

[date]

[insert requester's name and signature]

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6. CHANGE HISTORY

Revision	Latest Changes
1	Template adjustment, hierarchy update (replacement of the Audit, Risks and Compliance, Legal Department) and updating the nomenclature of the Anti-Corruption Policy to the Anti-Bribery and Anti-Corruption Policy.

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