

MINERVA S.A. GIVEAWAYS, GIFTS, ENTERTAINMENT AND HOSPITALITY POLICY

1. OBJECTIVE

To present the rules of conduct and processes related to receiving and granting giveaways, gifts, entertainment and hospitality that must be applied by all employees when conducting their activities at the Company.

In addition, the purpose of this Procedure is to comply with the behavioral guidelines established by the Company's Code of Ethics, as a way of materializing an ethical, lawful and transparent standard of conduct within the work environment for all employees and business partners.

2. APPLICATION

This procedure is applied to all business units of Minerva S.A. and its controlled companies.

3. DEFINITIONS AND ACRONYMS

Applicable law: laws, rules, regulations, or conventions/covenants in force, intended to regulate issues of corruption, granting and receiving giveaways, gifts, entertainment and hospitality for public agents and to establish the forms of preventing and combating corruption, legally applicable where the Company operates.

Benefit: that which is realized or offered on behalf of a person.

CEO: Chief Executive Officer, in accordance with the Company's Bylaws.

CFO: Chief Financial Officer, in accordance with the Company's Bylaws.

Company: Minerva S.A. jointly with all its subsidiaries.

Compliance Department: seeks to protect the company from legal, reputational and financial risks, ensuring that every commercial or institutional relationship is driven by the criteria of integrity, ethics and transparency.

Conflict of interests: a situation in which an employee or group of employees loses the impartiality of their professional activities due to several interests (financial, private, socio-affective, family, political, etc.), in order to influence processes and decision-making to the prejudice of the Company's interests.

Controlled Company: company in which Minerva S.A., directly or indirectly, in Brazil or abroad, holds rights as member, permanently assuring the majority of votes in the resolutions of general meetings and the power to elect the majority of the invested company's administrators; and effectively uses its power to direct the corporate activities and guide the operation of the invested company's departments. In other words, a controlled company is one that is managed by another company, which

holds the majority of the voting shares and therefore has the power to make important decisions in the routine of the company.

COO: Chief Operating Officer, in accordance with the Company's Bylaws.

Donation: a contribution to a Third Party of a financial or non-financial nature which does not involve a counterparty (such as brand exposure, insertion of promotional material, assignment of space) for the benefit of the donor.

Employee: direct and indirect employees of the Company, including its officers, members of the executive board, members of the Board of Directors, advisory committees and Supervisory Board, employees and other Company employees.

Endomarketing: a set of actions intended for developing a good working environment for employees. These include satisfaction campaigns, well-being programs, strengthening the company culture and employee benefits.

Philanthropic Institution: non-profit associations or foundations created to do good through social and/or environmental actions, whose activities are regulated and certified by the relevant public authority.

Public Agent: an agent who performs a function in a public authority, i.e., a person who has a term of office or who holds any position, job or public function in public authorities, entities, agencies or departments, at national or international level. This includes elected positions, public offices, diplomatic representations, positions in public or state-owned companies, and positions in international organizations, even if they are temporary, outsourced, unpaid, on leave or on vacation. Examples: heads of state, members of the legislative branch, employees or members of the Government, Government Agencies (including regulatory and executive agencies), public companies or companies with government participation. It also includes diplomats, ambassadors, consuls and chancellors, members of police and public security bodies, as well as employees and members of international organizations or public authorities, among others.

Third Party: any natural person or legal entity outside the Company who has a relationship or intends to have a relationship with the Company, including, but not limited to, suppliers, customers, project partners, consultants, distributors, representatives, advisors, agents, representatives, external attorneys, brokers, among others.

Undue Advantage: offering or receiving anything of value to a Public Agent or individual from the private sector in an unlawful or unethical situation, in order to obtain improper or illegal influence, by action or omission, in order to obtain or maintain any business directly or indirectly involving the Company.

4. DESCRIPTION

Minerva understands that it is common practice to use giveaways, gifts, entertainment and hospitality to reinforce the business relationship, however, such practice must be conducted in an appropriate and transparent manner, so that the act is not misinterpreted.

Therefore, the internal guidelines on giveaways, gifts, entertainment and hospitality are set forth herein and must be strictly followed in relations between Third Parties and the Company. It is considered:

- a) **Giveaway:** institutional token, which is not a regular object of the Company's economic activities, acquired specifically for free distribution to customers, suppliers, the community, partners and employees, as a form of courtesy, advertising or regular disclosure, without any commercial value and bearing the Company's institutional identification;
- b) **Gift:** an item, service or benefit which may have monetary value or not, which is given or received as a result of a commercial or institutional relationship and for which the recipient does not have to pay;
- c) **Entertainment:** events, trips, tours, tickets or invitations to courses, seminars, congresses, workshops, lectures, presentations, parties, concerts, lunches, dinners, cocktail parties, among other activities;
- d) **Hospitality:** any expense, be it accommodation, travel or food, which enables you to take part in some form of entertainment.

The receipt and granting to any person, whether a Public Agent or not:

- must not disregard applicable law and the Company's internal guidelines;
- must not be used with the intention of improperly influencing an act or decision, as actual or intended compensation for obtaining any undue benefit or advantage for the Company, or for one's own benefit or that of Third Parties;
- must not be performed if it could damage the Company's image, even if not characterized as improper and/or illegal.

For both processes (granting or receiving), the use of cash is strictly forbidden.

It should be noted that Third Parties may offer and accept giveaways, gifts, entertainment and hospitality on behalf of Minerva S.A., provided that this does not cause reputational or regulatory damage to the Company.

The rules set forth herein do not apply to:

- Endomarketing actions or others related to internal incentives for Employees, which must be **(i)** aligned with the Company's strategy, **(ii)** previously and formally approved by the Corporate Communications area; **(iii)** followed by formal financial approval by the Controllership area, whose **(iv)** processes for quoting and purchasing materials must comply with the Purchasing and contracting of services procedure.
- Items related to an agreement executed with the Company, for example, as a counterparty to a sponsored event, contracting influencer services, contracting lectures, which are not characterized as Giveaways, Gifts, Entertainment and Hospitality, but as a counterparty to the business executed.

In addition to the following guidelines, situations in which the receipt or granting is permitted within the Company must be preceded in a transparent and clear manner, and the anonymity of the giver and recipient is forbidden.

4.1 Rules for receiving

In order to conduct business ethically and with integrity, the Company establishes rules for employees regarding the receipt of giveaways, gifts, entertainment and hospitality:

- a) Company employees must not receive benefits or advantages from the same sender or from their economic group, the annual sum of which exceeds one hundred US Dollars (US\$ 100.00);
- b) Receipt is not permitted in situations in which there is a personal interest or which could inappropriately influence decision-making or create the appearance of a Conflict of Interests, in accordance with the specific provisions of the Company's Conflict of Interest Prevention Procedure;
- c) They must be received without any expectation of reciprocity, obligation or exchange of favors and be of a professional nature;
- d) Receipts must always be reported to the **immediate superior**;

e) The receipt of giveaways, gifts, entertainment and hospitality from a Public Agent, in addition to following the guidelines set forth in this Procedure, must comply with the applicable law, as well as being submitted for prior approval by Compliance, using form Declaration of Giveaways, Gifts, Entertainment and Hospitality, also available electronically at [Forms](#);

f) In the event of receiving giveaways, gifts and entertainment that do not comply with the guidelines of this Procedure, it is recommended that they be returned and/or refused and then thanked;

g) If it is not possible to return it, the employee must contact their immediate manager to make arrangements with the Compliance Department for a raffle to be held, without the direct or indirect participation of the area involved that originated the process or, alternatively, a donation to a legally certified Philanthropic Institution, following the guidelines of the Company's specific procedure.

4.2 Rules for granting

The Company establishes the rules to be followed when granting giveaways, gifts, entertainment and hospitality, the procedures for which must comply with the guidelines set forth in this document.

In order for the purpose to be served ethically and transparently, the following rules must be adopted:

a) The granting of giveaways, gifts, entertainment and hospitality must always be in compliance with the Company's strategies, provision in the budget of the department responsible for the granting and the appropriate approvals;

b) The characteristics of the giveaways, gifts, entertainment and hospitality must be compatible with the activities and segments carried out by the requesting department;

c) All requests for giveaways, gifts, entertainment and hospitality must be formally registered in accordance with the Company's procedures;

d) The granting of giveaways to public agents is permitted as long as it is on a broad basis, such as commemorative dates or institutional events, and does not influence a process or decision-making in

the Company's interest, in compliance with the applicable law. It must be submitted to Compliance for prior approval, using form Declaration of Giveaways, Gifts, Entertainment and Hospitality, also available electronically at [Forms](#);

e) Gifts, entertainment and hospitality must not be granted to public agents, unless such conduct is permitted by local law, which establishes permissive rules for receipt by the recipient, provided that it occurs in a transparent manner and without any undue influence or that could negatively expose the Company. It must be submitted to Compliance for prior approval, using form Declaration of Giveaways, Gifts, Entertainment and Hospitality, also available electronically at [Forms](#);

f) Giveaways, gifts, entertainment and hospitality must not be granted as a form of bribe or in such a way as to create a Conflicts of Interest, in accordance with the procedure for Preventing Conflicts of Interest;

g) Giveaways, gifts, entertainment and hospitality must not be given as an incentive, in return, as a reward, with the expectation of reciprocity or to obtain undue advantage. Examples: the granting of a regulatory request, the release of products or supplies through customs, the approval of the hiring/acquisition of products and services, the hiring selection process, among others.

4.2.1 Approval limits

Applicants for giveaways, gifts, entertainment and hospitality must comply with the conditions for granting them set forth in this Procedure, following the budget guidelines established for each event.

It is not permitted to split up amounts when creating requests for a single process, with the purpose of deviating from the budget limits.

Fragmentation of values is also forbidden with purchase orders and invoices, which must be posted and invoiced all at once, so as to include the total value of the items to be awarded by the requesting department, under the item 4.2.

The values established are contained in the table below:

Values (in USD)	Approval					
	Coordinator/S upervisor	Manager	Executive Manager	Officer	COO/CFO	CEO
Up to 100.00	X					
From 100.01 to 500.00		X				
From 500.01 to 1,000.00			X			
From 1,000.01 to 20,000.00				X		
From 20,000.01 to 50,000.00					X	
Equal or higher than 50,000.01						X

4.2.2 Giveaway request flow

All giveaways must be granted in accordance with the approval limits set forth in item 4.2.1.

Before the requesting department registers the gift request, it is necessary to consult the document called "Giveaway Catalog", prepared and reviewed by the Facilities Team. It contains the types of items/materials available from the Company and which can be granted.

The request must be formalized by opening a ticket on the Service Desk platform, accessing and filling in the Giveaway Request Form ([Access here](#)). Once formalized, the request is sent to the Facilities area, which is responsible for the control, flow and release of requests.

If you have any questions or need further clarification, the requesting department can contact the Facilities team to find out the correct manner to record the information and conditions of purchase.

4.2.3 Request flow for gifts, entertainment and hospitality

All grants of gifts, entertainment and hospitality must comply with the approval limits set forth in item 4.2.1, the processes established in the Company's other internal documents and be sent to Compliance for analysis using form Declaration of Giveaways, Gifts, Entertainment and Hospitality, also available electronically at [Forms](#);

4.3 Indications for decision-making regarding the receipt or granting of Giveaways, Gifts, Entertainment and Hospitality

It is necessary for the participating area, or the employee designated by it, in the process of giveaways, gifts, entertainment and hospitality, to identify possible consequences of undue advantage and/or conflict of interests detrimental to the Company.

Therefore, the following questions should be evaluated by the participants before making a decision:

- Is there an expectation that something will be offered in exchange for accepting what has been delivered?
- From the point of view of superiors, the press, members of society, Third Parties or customers, could it appear to be an exchange of favors?
- Could granting or receiving something that is offered represent damage or potential damage to the Company's reputation?
- If the act of granting or receiving were to be shown on internal and external news outlets, could the Company be misinterpreted?
- Could the grant or award violate the Code of Ethics and other internal Company rules?

4.4 Violations and sanctions

Any violation of this Procedure will be investigated according to the best corporate integrity practices and applicable law, in compliance with the Code of Ethics - Conduct Guide and other applicable internal documents of the Company.

4.5 Communication channel – Minerva Connection

Any questions related to the provisions of this procedure may be clarified through the Compliance Department.

Violation or suspected violation known to the provisions of this document must be submitted immediately to the “Minerva Connection”. Find out more about how to register at:

- conexao.minervafoods.com;
- connection.minervafoods.com;
- conexion.minervafoods.com.

Minerva does not tolerate retaliation against people in good faith, who cooperate to maintain an ethical culture in the professional environment, and any act of threat or embarrassment against whistleblowers is prohibited, without prejudice to the appropriate disciplinary and court measures.

In this case, in situations where the whistleblower feels in any way retaliated against as a result of their reporting, they should inform Minerva Connection or contact the Compliance Department directly, so that measures can be taken to stop the retaliation act.

4.6 Exceptions

Omissions, exceptions or doubts should be sent in detail to the Compliance Department for analysis, using the form Declaration of Giveaways, Gifts, Entertainment and Hospitality, also available electronically at [Forms](#).

This Policy was approved by the Company's board of directors on September 17, 2024 and will come into force from that date for an indefinite period, until there is a resolution to the contrary. The Policy may be amended, whenever necessary, by resolution of the Board of Directors and Ethics Committee, as well as disclosed to the market in the manner provided for in the applicable legislation and regulations.
