



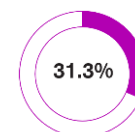
BRF

Score: 20.4% | Rank: 11th

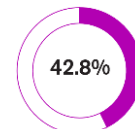
BRF has an overall score of 20.4% and ranks 11th amongst the 25 evaluated companies. BRF performs better in both Policy commitments (6th) and Management systems (10th), but shows considerable room for improvement in disclosure (21st).

The third page has an overview of the scores achieved by BRF per indicator within each section. Please note that all scores and summaries are based on published information only.

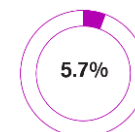
Policy Commitments



Management Systems



Disclosure



Elements in Place

- Policy commitments:** BRF has made a clear commitment to not make any political donations. It also has strong policy commitments to prevent bribery and corruption, which apply to interactions with public officials and intermediaries acting on the company's behalf, and include clear reporting lines, guidance on gifts, and examples of what could constitute bribery or corruption.
- Management systems:** BRF has strong management systems in place to implement its anti-bribery and corruption (ABC) policy, which includes having the Compliance Board oversee the policy implementation, conducting internal and external audits of the effective implementation of the Integrity System, and reporting to the company's Directors through the Audit and Integrity Committee. The company also demonstrates tracking and enforcement mechanisms to ensure compliance with its political donations policy, through a specified approval process for sponsorships and donations. Moreover, BRF has controls over lobbyists, such as training for employees involved in lobbying and processes to investigate and sanction any breaches. Finally, the company's whistleblowing mechanism is easily accessible and provides clear detail on how reports are followed up on.
- Disclosure:** BRF discloses a list of their trade association memberships in its 'Integrated Report'. The company also publishes details of its whistleblowing system, including the number of cases raised and resolved, and information on issue type.



Recommendations for improvement

- **Policy commitments:** BRF is recommended to clearly commit to lobby in support of public health policies that promote the consumption of healthy diets, and governments' policy efforts to align with SDGs 2 and 3, and the WHO Global Action Plan for the Prevention and Control of NCDs 2013-2030.
- **Management systems:** BRF should make its specific policy for interacting with public authorities known as the 'Institutional Relations Corporate Norm' (mentioned in the 'Integrity System Corporate Policy') publicly available to enable external stakeholder understanding. BRF is recommended to periodically review the positions of its trade associations and assess the extent to which they align with their own policies, and develop (or disclose) processes to manage potential cases of the 'revolving door'.
- **Disclosure:** This should be the main area of focus for improvement. In addition to making its 'Institutional Relations Policy' publicly available, BRF should also disclose its lobbying expenditures, a comprehensive list of trade associations, and the dues paid to them. It should also disclose which policy topics it lobbies on, and what its positions are; if it does not lobby on any relevant policy topics, it should explicitly state so.



#	Score per indicator for BRF	Company score	Average score
Policy commitments – 25.0 / 80			
1	Commitment to not lobby against (or commitment to only lobby in support of) public health policies/measures	0.0	1.2
2	Commitment to respect public health policy frameworks in its lobbying activities	0.0	0.6
3	Respect for relevant lobbying standards and codes	0.0	1.8
4	Political donations	10.0	3.6
5	Codes of conduct to prevent bribery & corruption	10.0	7.9
6	Controls over trade associations and industry policy groups	5.0	2.0
7	Crowding out	0.0	0.6
8	Working with others in pursuit of the public interest	0.0	1.1
Management systems – 34.2 / 80			
9	Accountability and responsibility for policy implementation	0.0	4.9
10	Conflicts of interest and revolving door	0.0	1.0
11	Anti-bribery and corruption	10.0	6.8
12	Political donations	10.0	2.4
13	Controls over membership of associations/organizations	0.0	2.4
14	Controls over lobbyists to ensure that they understand and adhere to the company's policies	6.7	2.3
15	Auditing	0.0	0.1
16	Whistleblowing mechanisms	7.5	6.1
Disclosure – 10.3 / 180			
17	Taxation of products with high added sugar.	0.0	0.6
18	Measures to regulate the marketing of unhealthy foods to children.	0.0	0.9
19	Front-of-pack (FOP) labelling requirements.	0.0	1.8
20	Influencing national dietary guidelines.	0.0	0.7
21	Other policies to improve public health and diets.	0.0	2.0
22	Disclosure of key lobbying information	0.0	2.0
23	Memberships of trade associations	2.8	3.2
24	Activities undertaken by trade associations	0.0	0.2
25	Alignment between lobbying principles and trade associations	0.0	0.1
26	Expenditures on trade associations	0.0	1.2
27	Expenditures on lobbyists (in-house and third party)	0.0	1.8
28	Political donations and contributions	N/A	2.3
29	Conflicts of interest	0.0	0.0
30	Auditing	0.0	0.2
31	Whistleblowing mechanisms	7.5	2.7
32	Other disclosures	0.0	0.4
33	External stakeholder engagement	0.0	0.3
34	Disclosure of lobbying policy	0.0	4.5
35	Main disclosure regarding lobbying activities/expenditures	0.0	3.0
Total: 69.5 / 340			