

GRI Content Index

Statement of use	JBS SA has reported with reference to the GRI Standards for the period 01/01/2022 to 12/31/2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	FP - Food Processing

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION
General disclosures		
GRI 2: General Disclosures 2021	2-1 - Organizational details	JBS SA; based in São Paulo/Brazil Ownership and Corporate
	2-2 - Entities included in the organization's sustainability reporting	Home
	2-3 - Reporting period, frequency and contact point	2022 Sustainability Report
	2-4 - Restatements of information	Climate
	2-5 - External assurance	Reports & Resources
	2-6 - Activities, value chain and other business relationships	Home
	2-7 - Employees	Our People
	2-8 - Workers who are not employees	Information not available
	2-9 - Governance structure and composition	Our Governance
	2-10 - Nomination and selection of the highest governance body	Executive Officers
	2-11 - Chair of the highest governance body	Board, Council and Committees
	2-12 - Role of the highest governance body in overseeing the management of impacts	Board, Council and Committees

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-13 - Delegation of responsibility for managing impacts	Board, Council and Committees
	2-14 - Role of the highest governance body in sustainability reporting	The Chairman of the Board of Directors is also the chairman of the Socio-Environmental Responsibility Committee, the body responsible for debating and recommending actions related to sustainability, including the Sustainability Report. The board leader participates from the construction to the final approval of the Report.
	2-15 - Conflicts of interest	Reference Form
	2-16 - Communication of critical concerns	This information is confidential, and JBS reserves the right to not publicly disclose it.
	2-17 - Collective knowledge of the highest governance body	Board, Council and Committees
	2-18 - Evaluation of the performance of the highest governance body	Reference Form
	2-19 - Remuneration policies	Reference Form
	2-20 - Process to determine remuneration	Reference Form
	2-21 - Annual total compensation ratio	This information is confidential, and JBS reserves the right to not publicly disclose it.
	2-22 - Statement on sustainable development strategy	Our Sustainability Strategy
	2-23 - Policy commitments	JBS Global Policies
	2-24 - Embedding policy commitments	Responsible Sourcing
	2-25 - Processes to remediate negative impacts	Responsible Sourcing
	2-26 - Mechanisms for seeking advice and raising concerns	JBS Ethics Line
	2-27 - Compliance with laws and regulations	Ethics and Compliance
	2-28 - Membership associations	Our Sustainability Strategy
2-29 - Approach to stakeholder engagement	Our Sustainability Strategy	
2-30 - Collective bargaining agreements	Our People	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION
Material topics		
GRI 3: Material Topics 2021	3-1 - Process to determine material topics	Our Sustainability Strategy
	3-2 - List of material topics	Our Sustainability Strategy
Material topic		
GRI 3: Material Topics 2021	3-3 - Management of material topic	Our Sustainability Strategy
GRI 201: Economic Performance 2016	201-1 - Direct economic value generated and distributed	Management Report
GRI 203: Indirect Economic Impacts 2016	203-1 - Infrastructure investments and services supported	Community Engagement and Investment
	203-2 - Significant indirect economic impacts	Management Report
GRI 205: Anti-corruption 2016	205-2 - Communication and training about anti-corruption policies and procedures	Ethics and Compliance
	205-3 - Confirmed incidents of corruption and actions taken	Ethics and Compliance
GRI 301: Materials 2016	301-3 - Reclaimed products and their packaging materials	Circular Economy and Reverse Logistics
GRI 302: Energy 2016	302-1 - Energy consumption within the organization	Energy Management
	302-2 - Energy consumption outside of the organization	Energy Management
	302-3 - Energy intensity	Energy Management
	302-4 - Reduction of energy consumption	Energy Management
GRI 303: Water and Effluents 2018	303-1 - Interactions with water as a shared resource	Water and Wastewater Management
	303-2 - Management of water discharge-related impacts	Water and Wastewater Management
	303-3 - Water withdrawal	Water and Wastewater Management
	303-4 - Water discharge	Water and Wastewater Management
	303-5 - Water consumption	Water and Wastewater Management
GRI 304 - Biodiversity 2016	304-3 - Habitats protected or restored	Biodiversity

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION
GRI 305: Emissions 2016	305-1 - Direct (Scope 1) GHG emissions	Climate
	305-2 - Energy indirect (Scope 2) GHG emissions	Climate
	305-4 - GHG emissions intensity	Climate
	305-5 - Reduction of GHG emissions	Climate
GRI 306: Waste 2020	306-1 - Waste generation and significant waste-related impacts	Waste Management
	306-2 - Management of significant waste-related impacts	Waste Management
	306-3 - Waste generated	Waste Management
	306-5 - Waste directed to disposal	Waste Management
GRI 308: Supplier Environmental Assessment 2016	308-1 - New suppliers that were screened using environmental criteria	Supplier Engagement and Support
	308-2 - Negative environmental impacts in the supply chain and actions taken	Supplier Engagement and Support
GRI 401: Employment 2016	401-1 - New employee hires and employee turnover	Our People
GRI 403: Occupational Health and Safety 2018	403-1 - Occupational health and safety management system	Health and Safety
	403-2 - Hazard identification, risk assessment, and incident investigation	Health and Safety
	403-3 - Occupational health services	Health and Safety
	403-4 - Worker participation, consultation, and communication on occupational health and safety	Health and Safety
	403-5 - Worker training on occupational health and safety	Health and Safety
	403-6 - Promotion of worker health	Health and Safety
	403-7 - Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety
	403-8 - Workers covered by an occupational health and safety management system	Health and Safety
	403-9 - Work-related injuries	Health and Safety
	403-10 - Work-related ill health	Health and Safety

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION
GRI 404: Training and Education 2016	404-1 - Average hours of training per year per employee	Leadership Development
GRI 405: Diversity and Equal Opportunity 2016	404-3 - Percentage of employees receiving regular performance and career development reviews	Leadership Development
GRI 406: Non-discrimination 2016	405-1 - Diversity of governance bodies and employees	Diversity and Inclusion
GRI 407: Freedom of Association and Collective Bargaining 2016	406-1 - Incidents of discrimination and corrective actions taken	Ethics and Compliance
GRI 413: Local Communities 2016	407-1 - Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Ethics and Compliance
GRI 414: Supplier Social Assessment 2016	413-1 - Operations with local community engagement, impact assessments, and development programs	Community Engagement and Investment
GRI 415: Public Policy 2016	413-2 - Operations with significant actual and potential negative impacts on local communities	Community Engagement and Investment
GRI 416: Customer Health and Safety 2016	414-2 - Negative social impacts in the supply chain and actions taken	Supplier Engagement and Support
GRI 417: Marketing and Labeling 2016	415-1 - Political contributions	Ethics and Compliance
GRI 3: Material Topics 2021	416-2 - Incidents of non-compliance concerning the health and safety impacts of products and services	Food Safety and Quality
	417-2 - Incidents of non-compliance concerning product and service information and labeling	Food Safety and Quality
	3-1 - Process to determine material topics	Our Sustainability Strategy

Customer health and safety	FP5 - Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	Food Safety and Quality
Customer health and safety	FP6 - Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	Food Safety and Quality
Customer health and safety	FP7 - Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	Food Safety and Quality
Customer health and safety	FP8 - Policies and practices for communicating with consumers about ingredients and nutritional information beyond legal requirements.	Food Safety and Quality
Animal Welfare	FP10 - Policies and practices, by species and breed type, related to physical alterations and the use of anesthetic	Our Animals
Animal Welfare	FP12 - Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	Our Animals
Greenhouse gas emissions	SASB FB-MP-110a.2 - Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Climate
Water management	SASB FB-MP-140a.2 - Description of water management risks and discussion of strategies and practices to mitigate those risks	Water and Wastewater Management
Food safety	SASB FB-MP-250a.1 - Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances	Food Safety and Quality
Food safety	SASB FB-MP-250a.2 - Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	Food Safety and Quality
Food safety	SASB FB-MP-250a.3 - (1) Number of recalls issued and (2) total weight of products recalled	Food Safety and Quality
Fair Labor Practices & Workforce Health & Safety	SASB FB-MP-320a.1 - (1) Total recordable incident rate (TRIR) and (2) fatality rate	Health and Safety
Animal Welfare	SASB FB-MP-410a.1 - Percentage of pork produced without the use of gestation crates	Our Animals

Animal Welfare

SASB FB-MP-410a.2 - Percentage of cage-free shell egg sales

JBS S.A. does not engage in direct sales of eggs. However, we are committed to purchasing cage-free eggs in the use of our products.

Animal Welfare

SASB FB-MP-410a.3 - Percentage of production certified to a third party animal welfare standard

[Our Animals](#)
