

# GRI Content Index

<b>STATEMENT OF USE</b>	<b>JBS S.A.</b> has reported the information cited in this GRI content index for the period <b>01/01/2023 to 12/31/2023</b> with reference to the GRI Standards.
<b>GRI 1 USED</b>	GRI 1: Foundation 2021
<b>APPLICABLE GRI SECTOR STANDARD(S)</b>	FP - Food Processing

For all referenced page numbers please visit our [2023 JBS Sustainability Report](#).

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
<b>GENERAL DISCLOSURE</b>	GRI 2: General Disclosures 2021	<b>2-1</b> - Organizational details JBS S.A. is headquartered in São Paulo/Brazil Page 7 - Who We Are Page 15 - Ownership Structure <a href="#">JBS Ownership and Corporate</a>
		<b>2-2</b> - Entities included in the organization's sustainability reporting Page 10 - Our Brands Page 14 - Our Businesses <a href="#">Our Company</a>
		<b>2-3</b> - Reporting period, frequency and contact point Page 102 - Disclaimer and Forward-Looking Statements
		<b>2-4</b> - Restatements of information All changes and observations related to the reported numbers are described in the footnotes throughout the Sustainability Report and the Disclosure Hub <a href="#">Sustainability Report</a> <a href="#">JBS Performance Indicators</a>
		<b>2-5</b> - External assurance Only the data related to greenhouse gas emissions are assured. <a href="#">Third-party Assurance Letters</a> Pages 30 & 32 - Our Climate Strategy <a href="#">Climate</a> <a href="#">JBS Performance Indicators - Our Environment</a>

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
GENERAL DISCLOSURE	GRI 2: General Disclosures 2021	<p><b>2-6</b> - Activities, value chain and other business relationships</p> <p>Page 7 - Who We Are Page 31 - Our Emissions Profile <a href="#">Our Company Climate</a></p>
		<p><b>2-7</b> - Employees</p> <p>Page 92 - Employee Profiles <a href="#">Our People</a> <a href="#">JBS Performance Indicators - Our People</a></p>
		<p><b>2-8</b> - Workers who are not employees</p> <p>Information not available</p>
		<p><b>2-9</b> - Governance structure and composition</p> <p>Pages 16-17 - Management and Oversight <a href="#">Our Governance</a></p>
		<p><b>2-10</b> - Nomination and selection of the highest governance body</p> <p><a href="#">Board, Council and Committees</a> <a href="#">Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees</a> <a href="#">Internal Regulations of the Board of Directors of JBS S.A.</a></p>
		<p><b>2-11</b> - Chair of the highest governance body</p> <p><a href="#">Board, Council and Committees</a></p>
		<p><b>2-12</b> - Role of the highest governance body in overseeing the management of impacts</p> <p><a href="#">Board, Council and Committees</a></p>
		<p><b>2-13</b> - Delegation of responsibility for managing impacts</p> <p><a href="#">Board, Council and Committees</a></p>
		<p><b>2-14</b> - Role of the highest governance body in sustainability reporting</p> <p>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.</p>
		<p><b>2-15</b> - Conflicts of interest</p> <p>Page 83 - Operating Responsibly <a href="#">Global Conflict of Interest Policy</a> Page 87 - JBS Ethics Line Cases by Category</p>
	<p><b>2-16</b> - Communication of critical concerns</p> <p>Page 17 - Board of Directors Page 29 - Our Goals and Progress Page 85 - Leading Behavior</p>	

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GENERAL DISCLOSURE	GRI 2: General Disclosures 2021	<p><b>2-17</b> - Collective knowledge of the highest governance body</p> <p><a href="#">Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees</a> <a href="#">Board of Directors and Committees Members Integration and Training Program</a></p>
	<p><b>2-18</b> - Evaluation of the performance of the highest governance body</p>	<p><a href="#">Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees</a></p> <p>The composition of the Board of Directors shall be appreciated at the end of each term of office, aiming at ensuring the complementarity, coherence and adherence of the skills of its members.</p>
	<p><b>2-19</b> - Remuneration policies</p>	<p>JBS compensation policies are specific to each region and/or business unit.</p>
	<p><b>2-20</b> - Process to determine remuneration</p>	<p>JBS compensation policies are specific to each region and/or business unit.</p>
	<p><b>2-21</b> - Annual total compensation ratio</p>	<p>This information is confidential, and JBS reserves the right to not publicly disclose it.</p>
	<p><b>2-22</b> - Statement on sustainable development strategy</p>	<p>Page 24 - Our Sustainability Strategy and Approach <a href="#">Our Sustainability Strategy</a></p>
	<p><b>2-23</b> - Policy commitments</p>	<p>Page 57 - Human Rights Page 86 - Developing Policies and Procedures Page 90 - Human Rights and Code of Conduct and Ethics <a href="#">Responsible Sourcing</a> <a href="#">Our People</a></p>
	<p><b>2-24</b> - Embedding policy commitments</p>	<p>Page 57 - Human Rights Page 86 - Developing Policies and Procedures Page 90 - Human Rights and Code of Conduct and Ethics <a href="#">Responsible Sourcing</a> <a href="#">Our People</a></p>
<p><b>2-25</b> - Processes to remediate negative impacts</p>	<p>Page 87 - Promoting Reporting and Conducting Investigations <a href="#">Ethics and Compliance</a></p>	

	GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
GENERAL DISCLOSURE	GRI 2: General Disclosures 2021	2-26 - Mechanisms for seeking advice and raising concerns	Page 87 - Promoting Reporting and Conducting Investigations <a href="#">Ethics and Compliance</a> <a href="#">JBS Ethics Line (North America, Europe, Australia, and New Zealand)</a> <a href="#">JBS Ethics Line (Brazil)</a>
		2-27 - Compliance with laws and regulations	Page 87 - Promoting Reporting and Conducting Investigations <a href="#">Ethics and Compliance</a>
		2-28 - Membership associations	<a href="#">List of Associations</a>
		2-29 - Approach to stakeholder engagement	Page 27 - Our Materiality and Stakeholder Engagement <a href="#">Our Sustainability Strategy</a>
		2-30 - Collective bargaining agreements	Page 90 - Human Rights <a href="#">Our People</a>
DISCLOSURE	GRI 3: Material Topics 2021	3-1 - Process to determine material topics	Page 27 - Our Materiality and Stakeholder Engagement <a href="#">Our Sustainability Strategy</a>
		3-2 - List of material topics	Page 27 - Our Materiality and Stakeholder Engagement <a href="#">Our Sustainability Strategy</a>
		3-3 - Management of material topic	Page 27 - Our Materiality and Stakeholder Engagement <a href="#">Our Sustainability Strategy</a>
	GRI 201: Economic Performance 2016	201-1 - Direct economic value generated and distributed	Page 13 - Our Operational and Financial Performance
	GRI 203: Indirect Economic Impacts 2016	203-1 - Infrastructure investments and services supported	<a href="#">JBS Performance Indicators - Our Communities</a>
		203-2 - Significant indirect economic impacts	<a href="#">Earnings Release</a>
	GRI 205: Anti-corruption 2016	205-2 - Communication and training about anti-corruption policies and procedures	Pages 83-88 - Operating Responsibly <a href="#">JBS Performance Indicators - Our People</a> <a href="#">Ethics and Compliance</a>
205-3 - Confirmed incidents of corruption and actions taken		Page 87 - Promoting Reporting and Conducting Investigations <a href="#">JBS Performance Indicators - Our People</a> <a href="#">Ethics and Compliance</a>	

	GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
DISCLOSURE	GRI 301: Materials 2016	<b>301-1</b> - Materials used by weight or volume	Page 69 - Packaging <a href="#">JBS Performance Indicators - Our Environment</a>
		<b>301-2</b> - Recycled input materials used	Page 69 - Packaging <a href="#">JBS Performance Indicators - Our Environment</a>
		<b>301-3</b> - Reclaimed products and their packaging materials	Page 69 - Packaging <a href="#">JBS Performance Indicators - Our Environment</a>
	GRI 302: Energy 2016	<b>302-1</b> - Energy consumption within the organization	Page 61 - Energy <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Energy Management</a>
		<b>302-2</b> - Energy consumption outside of the organization	Not applicable to JBS's businesses.
		<b>302-3</b> - Energy intensity	Page 61 - Energy <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Energy Management</a>
		<b>302-4</b> - Reduction of energy consumption	Page 61 - Energy <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Energy Management</a>
	GRI 303: Water and Effluents 2018	<b>303-1</b> - Interactions with water as a shared resource	Pages 64-66 - Water and Wastewater <a href="#">Water and Wastewater Management</a>
		<b>303-2</b> - Management of water discharge-related impacts	Pages 64-66 - Water and Wastewater <a href="#">Water and Wastewater Management</a>
		<b>303-3</b> - Water withdrawal	Pages 64-66 - Water and Wastewater <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Water and Wastewater Management</a>
		<b>303-4</b> - Water discharge	Pages 64-66 - Water and Wastewater <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Water and Wastewater Management</a>
		<b>303-5</b> - Water consumption	Pages 64-66 - Water and Wastewater <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Water and Wastewater Management</a>
	GRI 304: Biodiversity 2016	<b>304-3</b> - Habitats protected or restored	Page 43 - Biodiversity <a href="#">Biodiversity</a>

DISCLOSURE	GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
	GRI 305: Emissions 2016	<b>305-1</b> - Direct (Scope 1) GHG emissions	Page 32 - Total GHG Emissions <a href="#">JBS Performance Indicators - Our Environment Climate</a>
		<b>305-2</b> - Energy indirect (Scope 2) GHG emissions	Page 32 - Total GHG Emissions <a href="#">JBS Performance Indicators - Our Environment Climate</a>
		<b>305-3</b> - Other indirect (Scope 3) GHG emissions	Page 32 - Total GHG Emissions <a href="#">JBS Performance Indicators - Our Environment Climate</a>
		<b>305-4</b> - GHG emissions intensity	Page 32 - Total GHG Emissions <a href="#">JBS Performance Indicators - Our Environment Climate</a>
		<b>305-5</b> - Reduction of GHG emissions	Page 32 - Total GHG Emissions <a href="#">JBS Performance Indicators - Our Environment Climate</a>
	GRI 306: Waste 2020	<b>306-1</b> - Waste generation and significant waste-related impacts	Page 68 - Waste <a href="#">JBS Performance Indicators - Our Environment Waste Management</a>
		<b>306-2</b> - Management of significant waste-related impacts	Page 68 - Waste <a href="#">JBS Performance Indicators - Our Environment Waste Management</a>
		<b>306-3</b> - Waste generated	Page 68 - Waste <a href="#">JBS Performance Indicators - Our Environment Waste Management</a>
		<b>306-4</b> - Waste diverted from disposal	Page 68 - Waste <a href="#">JBS Performance Indicators - Our Environment Waste Management</a>
		<b>306-5</b> - Waste directed to disposal	Page 68 - Waste <a href="#">JBS Performance Indicators - Our Environment Waste Management</a>

	GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
DISCLOSURE	GRI 308: Supplier Environmental Assessment 2016	<b>308-1</b> - New suppliers that were screened using environmental criteria	Page 44 - Responsibly Sourcing Agricultural Commodities <a href="#">JBS Performance Indicators - Our Supplier Partners</a> <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Supplier Engagement and Support</a>
		<b>308-2</b> - Negative environmental impacts in the supply chain and actions taken	Page 44 - Responsibly Sourcing Agricultural Commodities <a href="#">JBS Performance Indicators - Our Supplier Partners</a> <a href="#">JBS Performance Indicators - Our Environment</a> <a href="#">Supplier Engagement and Support</a>
	GRI 401: Employment 2016	<b>401-1</b> - New employee hires and employee turnover	<a href="#">JBS Performance Indicators - Our People</a> <a href="#">Our People</a>
	GRI 403: Occupational Health and Safety 2018	<b>403-1</b> - Occupational health and safety management system	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
		<b>403-2</b> - Hazard identification, risk assessment, and incident investigation	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
		<b>403-3</b> - Occupational health services	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
		<b>403-4</b> - Worker participation, consultation, and communication on occupational health and safety	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
		<b>403-5</b> - Worker training on occupational health and safety	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
		<b>403-6</b> - Promotion of worker health	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
		<b>403-7</b> - Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>
<b>403-8</b> - Workers covered by an occupational health and safety management system		Pages 94-97 - Health and Safety <a href="#">Health and Safety</a>	
<b>403-9</b> - Work-related injuries	Page 96 - Health and Safety <a href="#">JBS Performance Indicators - Our People</a> <a href="#">Health and Safety</a>		

	GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
DISCLOSURE	GRI 403: Occupational Health and Safety 2018	<b>403-10</b> - Work-related ill health	Page 96 - Health and Safety <a href="#">JBS Performance Indicators - Our People Health and Safety</a>
	GRI 404: Training and Education 2016	<b>404-1</b> - Average hours of training per year per employee	Page 98 - Leadership Development <a href="#">Leadership Development</a>
		<b>404-2</b> - Programs for upgrading employee skills and transition assistance programs	Page 98 - Leadership Development <a href="#">Leadership Development</a>
		<b>404-3</b> - Percentage of employees receiving regular performance and career development reviews	Page 91 - Employee Engagement <a href="#">Leadership Development</a>
	GRI 405: Diversity and Equal Opportunity 2016	<b>405-1</b> - Diversity of governance bodies and employees	Page 92 - Employee Profiles <a href="#">JBS Performance Indicators - Our People Diversity and Inclusion</a>
	GRI 406: Non discrimination 2016	<b>406-1</b> - Incidents of discrimination and corrective actions taken	Page 87 - Promoting Reporting and Conducting Investigations <a href="#">JBS Performance Indicators - Our People Ethics and Compliance</a>
	GRI 407: Freedom of Association and Collective Bargaining 2016	<b>407-1</b> - Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Page 90 - Human Rights <a href="#">JBS Performance Indicators - Our People Ethics and Compliance</a>
	GRI 409: Forced or Compulsory Labor 2016	<b>409-1</b> - Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 57 - Human Rights <a href="#">JBS Performance Indicators - Our Environment Supplier Engagement and Support</a>
	GRI 413: Local Communities 2016	<b>413-1</b> - Operations with local community engagement, impact assessments, and development programs	Pages 79-80 - Community Impact <a href="#">JBS Performance Indicators - Our Communities Community Engagement and Investment</a>
	GRI 414: Supplier Social Assessment 2016	<b>414-1</b> - New suppliers that were screened using social criteria	Page 44 - Responsibly Sourcing Agricultural Commodities <a href="#">JBS Performance Indicators - Our Supplier Partners</a> <a href="#">JBS Performance Indicators - Our Environment</a>
<b>414-2</b> - Negative social impacts in the supply chain and actions taken		Page 44 - Responsibly Sourcing Agricultural Commodities Page 57 - Human Rights <a href="#">JBS Performance Indicators - Our Environment Supplier Engagement and Support</a>	



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DISCLOSURE	GRI 415: Public Policy 2016	<b>415-1</b> - Political contributions	In accordance with the <a href="#">JBS Code of Conduct and Ethics</a> , donations to politicians and political parties on behalf of JBS are allowed only in compliance with local laws and upon a decision supported by the JBS Ethics Committee.
	GRI 416: Customer Health and Safety 2016	<b>416-1</b> - Assessment of the health and safety impacts of product and service categories	Page 58 - Food Safety and Quality <a href="#">Food Safety and Quality</a>
	GRI 417: Marketing and Labeling	<b>417-1</b> - Requirements for product and service information and labeling	Page 58 - Food Safety and Quality <a href="#">Food Safety and Quality</a>
		<b>417-3</b> - Incidents of non-compliance concerning marketing communications	Page 58 - Food Safety and Quality <a href="#">Food Safety and Quality</a>
		<b>FP5</b> - Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	Page 58 - Food Safety and Quality <a href="#">Food Safety and Quality</a>
		<b>FP6</b> - Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	<a href="#">JBS Performance Indicators - Our Products</a> <a href="#">Food Safety and Quality</a>
		<b>FP7</b> - 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	<a href="#">JBS Performance Indicators - Our Products</a> <a href="#">Food Safety and Quality</a>
		<b>FP8</b> - Policies and practices for communicating with consumers about ingredients and nutritional information beyond legal requirements	Page 58 - Food Safety and Quality <a href="#">Food Safety and Quality</a>
<b>FP10</b> - Policies and practices, by species and breed type, related to physical alterations and the use of anesthetic		Page 55 - Monitoring Animal Health and Welfare <a href="#">Our Animals</a>	
<b>SASB FB-MP-110a.2</b> - 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		Pages 30-38 - Our Climate Strategy <a href="#">Climate</a>	
<b>SASB FB-MP-140a.2</b> - Description of water management risks and discussion of strategies and practices to mitigate those risks		Pages 64-66 - Water and Wastewater <a href="#">Water and Wastewater Management</a>	

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
DISCLOSURE	<b>SASB FB-MP-250a.1</b> - Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances	JBS does not report non-compliance rates, only the percentage of certified facilities.
	<b>SASB FB-MP-250a.2</b> - Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	Page 58 - Food Safety and Quality <a href="#">Food Safety and Quality</a>
	<b>SASB FB-MP-250a.3</b> - (1) Number of recalls issued and (2) total weight of products recalled	Page 59 - Food Safety and Quality <a href="#">JBS Performance Indicators - Our People</a>
	<b>SASB FB-MP-320a.1</b> - (1) Total recordable incident rate (TRIR) and (2) fatality rate	Page 96 - Health and Safety <a href="#">JBS Performance Indicators - Our People</a> <a href="#">Health and Safety</a>
	<b>SASB FB-MP-410a.1</b> - Percentage of pork produced without the use of gestation crates	<a href="#">JBS Performance Indicators - Our Animals</a> <a href="#">Our Animals</a>
	<b>SASB FB-MP-410a.2</b> - Percentage of cage-free shell egg sales	<a href="#">JBS Performance Indicators - Our Animals</a> <a href="#">Our Animals</a>  JBS S.A. does not engage in the direct sales of eggs. However, we are committed to purchasing cage-free eggs in the use of our products. Currently, at JBS Brazil, 46% of the eggs used for the production of products sold by the company are cage-free.
	<b>SASB FB-MP-410a.3</b> - Percentage of production certified to a third party animal welfare standard	<a href="#">Our Animals</a>