

F0. Introduction

F0.1

(F0.1) Give a general description of and introduction to your organization.

JBS is the largest global producer of protein-based food products and has recently entered the cultivated protein segment. We also have a strong presence in prepared foods in both Brazil and internationally. Because of its global production platform diversified by geographic location and protein types, the Company has greater access to raw materials. Working to process animal protein and value-added products in the beef, pork, lamb, fish, poultry segments and plated-based the Company also operates related businesses, such as prepared food, leather, biodiesel, personal care and cleaning, solid waste management solutions and metal packaging.

With locations in more than 20 countries and over 500 production units and commercial offices on five continents (the Americas, Asia, Europe, Africa and Oceania), JBS serves around 275,000 customers, in over 190 countries, ranging from supermarket chains to small retailers, wholesale clubs and food service companies.

With around 260,000 team members, the same sustainability (economic, social and environmental), innovation, quality and food safety guidelines are followed in every region, adopting best practices based on the Company's mission and values and, focusing on operational excellence, as well as the establishment of better relationships with partners, customers, employees and society, the satisfaction of its shareholders and the commitment to social and environmental responsibility issues.

In March 2021, JBS was the first global meat company to pledge to achieve net-zero greenhouse gas (GHG) emissions by 2040, ten years ahead of the deadline set by most companies and governments around the world. Now, we are working to transparently share how we intend to achieve this absolute reduction in our scope 1, 2, and 3 emissions, while continuing to grow our business and meet the increasing global need for safe, affordable access to high-quality protein. To further bolster our commitment, we have adopted several near-term targets to achieve reductions in emissions, including reducing our scope 1 & 2 GHG emission intensity by 30% by 2030, and reaching 60% renewable electricity by 2030 and 100% by 2040. In addition, US\$3 billion were issued in Sustainability Linked Bonds (SLB) at JBS S.A. and PPC and R\$ 1 billion in bonds linked to sustainability in Brazil. In 2023, we will work to develop a robust Net Zero Roadmap that outlines our priorities and guides our actions over the next 17 years. It will be iterative and flexible to allow our businesses to design and implement strategies best suited for their specific operations. Starting this process meant taking inventory of the challenge in its entirety. For 13 years, we have measured, monitored, and recorded our direct and indirect GHG emissions by scope 1, 2, and 3 (partial) categorizations to be voluntarily reported to GHG Protocol, CDP, regional regulatory frameworks, and more. In 2022, we expanded our approach by carrying out the first-ever comprehensive analysis of our company's global GHG emission inventory, inclusive of all relevant scope 3 emissions, in alignment with GHG Protocol methodologies.

In 2022 JBS operated the Plataforma Pecuária Transparente ("Transparent Livestock Platform"), launched in 2021 which, through blockchain technology, extends socio-environmental monitoring to the suppliers of its livestock suppliers. By the end of 2025, 100% of JBS' cattle suppliers will be part of the program.

JBS is advancing in the assistance and inclusion of producers who seek to adapt the socio-environmental situation of their properties. The company has already 185 green offices offering environmental, legal and technical advice. JBS has a widely diversified product portfolio, from fresh and frozen meats to ready-to-eat (prepared) dishes, with leading brands that are recognized for excellence and innovation in-market, such as: Friboi, Just Bare, Pilgrim's, Primo, Seara and Swift. JBS also launched an entire line of plant-based products in Brazil called Incrível! and the Ozo brand in US. In Australia, under PRIMO brand, launched a flexitarian sausage.

JBS has the following structure: 1. JBS Brasil, which includes Friboi, Swift, JBS Couros and Novos Negócios; 2. Seara; 3. JBS USA Beef (JBS USA Beef, JBS Canada, JBS USA Retail Ready, JBS USA Carriers and JBS Australia); 4. JBS USA Pork (JBS USA Pork, JBS USA Live Pork, Swift Prepared Foods and JBS USA Retail Ready); 5. PPC (Pilgrim's); and 6. Rigamonti.

In 2022, JBS's net revenue was R\$ 374.9 billion.

F0.2

(F0.2) State the start and end date of the year for which you are reporting data.

	Start Date	End Date
Reporting year	January 1 2022	December 31 2022

F0.3

(F0.3) Select the currency used for all financial information disclosed throughout your response.

BRL

(F0.4) Select the forest risk commodity(ies) that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represents your organization's area of operation.

#### Timber products

##### Commodity disclosure

Disclosing

##### Stage of the value chain

Processing

##### Are you disclosing information on embedded commodities?

No, but we do have embedded commodities

##### Explanation if not disclosing

<Not Applicable>

#### Palm oil

##### Commodity disclosure

Not disclosing

##### Stage of the value chain

Processing

##### Are you disclosing information on embedded commodities?

<Not Applicable>

##### Explanation if not disclosing

This raw material is used in the base mass of soap that is made from vegetable oils and animal fats. JBS New Business transforms raw materials from other company operations into products with high added value, as well as operating with related companies, promoting innovation, efficiency and sustainable practices, and fostering the circular economy. However, the cost of the volume of palm oil purchased is not representative within the company's operations, of which it amounts to only 0.45% of the total raw material cost (JBS Brazil). The company has some business units that produce hygiene and cleaning products with palm oil imported from Malaysia and Indonesia and its suppliers are part of the Roundtable on Sustainable Palm Oil - RSPO, which has developed a set of environmental and social criteria, which companies must meet in order to produce Certified Sustainable Palm Oil (CSPO).

Palm oil is also used in the food industry, in the frying process of pre-made foods and industrialized products. In this case 100% of the palm oil is used in the food industry, in the process of frying pre-made and industrialized products. The oil is produced in Brazil, following sustainable production certification standards. Due to its low representation in the company's operation, revenue and demand, and its purchase is 100% backed by zero deforestation certification, palm oil will not be reported in this CDP.

#### Cattle products

##### Commodity disclosure

Disclosing

##### Stage of the value chain

Processing

##### Are you disclosing information on embedded commodities?

No, but we do have embedded commodities

##### Explanation if not disclosing

<Not Applicable>

#### Soy

##### Commodity disclosure

Disclosing

##### Stage of the value chain

Processing

##### Are you disclosing information on embedded commodities?

Yes

##### Explanation if not disclosing

<Not Applicable>

#### Other - Rubber

##### Commodity disclosure

This commodity is not produced, sourced or used by our organization

##### Stage of the value chain

<Not Applicable>

##### Are you disclosing information on embedded commodities?

<Not Applicable>

##### Explanation if not disclosing

<Not Applicable>

**Other - Cocoa**

**Commodity disclosure**

This commodity is not produced, sourced or used by our organization

**Stage of the value chain**

<Not Applicable>

**Are you disclosing information on embedded commodities?**

<Not Applicable>

**Explanation if not disclosing**

<Not Applicable>

**Other - Coffee**

**Commodity disclosure**

This commodity is not produced, sourced or used by our organization

**Stage of the value chain**

<Not Applicable>

**Are you disclosing information on embedded commodities?**

<Not Applicable>

**Explanation if not disclosing**

<Not Applicable>

**F0.5**

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**(F0.5) Select the option that describes the reporting boundary for which forests-related impacts on your business are being reported**

Operational control

**F0.6**

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**(F0.6) Select the countries/areas in which you operate.**

Argentina  
Australia  
Brazil  
Canada  
France  
Germany  
Hungary  
Italy  
Mexico  
Netherlands  
New Zealand  
Portugal  
Puerto Rico  
United Kingdom of Great Britain and Northern Ireland  
United States of America  
Uruguay  
Viet Nam

**F0.7**

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**(F0.7) Are there any parts of your direct operations or supply chain that are not included in your disclosure?**

Yes

**F0.7a**

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(F0.7a) Identify the parts of your direct operations or supply chain that are not included in your disclosure.

Forest risk commodity

Timber products

Value chain stage

Direct operations

Exclusion

Country/ geographical area

Description of exclusion

Operations that are not located in Brazil are not part of this disclosure due to lower deforestation risks associated to commodities.

% of volume excluded

Don't know

Potential for forests-related risk

No potential

Please explain

The company's approach to prevent the use of commodities from deforested areas has a focus on Brazilian operations, which offer a higher level of risk in this issue. The country's agricultural frontier expansion to the north leads to a pressure on areas of the Amazon ecosystem to become economically exploited. In other countries where JBS have large businesses, cattle breeding is predominantly in an intensive handling culture (confinement) or the type of biome prevailing is different from forest. Even so, aiming to identifying and mitigating any risk associated with deforestation, JBS has been increasingly improving the mapping approach of its international operations.

Forest risk commodity

Cattle products

Value chain stage

Supply chain

Exclusion

Specific supplier(s)

Description of exclusion

Part of indirect suppliers of beef from Brazil

% of volume excluded

Don't know

Potential for forests-related risk

Potential for forests-related risk, evaluated, but not disclosing to CDP

Please explain

The efforts of data collection, supplier information and analysis of the socio-environmental monitoring system have been expanded to cover all Brazilian biomes (Cerrado, Pantanal, Atlantic Forest and Caatinga) are limited-partly to direct cattle suppliers. The traceability of the entire meat chain, can be achieved in the medium term. As one of the biggest challenges in the entire supply chain, to track all stages of the supply chain includes indirect suppliers (those who sell animals to JBS direct suppliers), thus the accessing to information is essential. The indirect supplier issue is structural and quite diferente from direct supplier monitoring approaches and requires collaborative work and a solid approach at the industry level, rather than the traditional view of full animal traceability. In this way, JBS has invested in projects to assess its approach to direct and indirect suppliers. The company does not have access to Animal Transit Forms (GTA) for its indirect suppliers - the forms are only available to the government. So, the JBS is working on a blockchain technology to ensure the data safety while suppliers' socioenvironmental criteria has been analysed. At no time will JBS have access to sensitive information, having access only to the consolidated analysis of its suppliers. Through blockchain technology, it will be possible to maintain the commitment to the confidentiality of third-party information. As a fundamental part of the project, an engagement strategy with the chain is being developed to accelerate the construction of a positive register of producers in accordance with social and environmental standards. All JBS beef suppliers must join the program by the end of 2025.

F0.8

(F0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.?)

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	RJBSSACNOR8 US4661101034
Yes, a CUSIP code	466110103
Yes, a Ticker Symbol	JBSS3
Yes, a Ticker Symbol	JBSS3 JB SAY
Yes, a SEDOL code	B3K5JC0 US B1V74X7 BZ

F1. Current state

F1.1

**(F1.1) How does your organization produce, use or sell your disclosed commodity(ies)?**

**Timber products**

**Activity**

Using as input into product manufacturing

**Form of commodity**

Hardwood logs  
Paper  
Boards, plywood, engineered wood  
Secondary packaging  
Wood-based bioenergy

**Source**

Contracted suppliers (processors)  
Contracted suppliers (manufacturers)

**Country/Area of origin**

Brazil

**% of procurement spend**

1-5%

**Comment**

Consumption of representative forest products-biomass for boiler fuel and production of cardboard for packaging products for distribution - in Brazilian operations that may be associated with the risk of deforestation. The % of acquisition expenditure refers to net revenues obtained by JBS Brasil and Seara.

**Cattle products**

**Activity**

Slaughtering

**Form of commodity**

Cattle  
Tallow  
Beef  
By-products (e.g. glycerin, gelatin)  
Hides/leather

**Source**

Owned/managed land  
Smallholders  
Multiple contracted producers  
Trader/broker/commodity market

**Country/Area of origin**

Brazil

**% of procurement spend**

81-90%

**Comment**

Cattle is the main raw material of Brazilian operations (JBS Brasil) - COGS breakdown. The % of acquisition expenditure refers to net revenues obtained by JBS Brasil.

**Soy**

**Activity**

Other, please specify (Feeding pork and poultry (animal diet))

**Form of commodity**

Soy bean meal  
Other, please specify (deactivated soy)

**Source**

Trader/broker/commodity market  
Contracted suppliers (processors)  
Contracted suppliers (manufacturers)

**Country/Area of origin**

Brazil

**% of procurement spend**

6-10%

**Comment**

Seara uses soy to manufacture animal feed, which is used in farms of poultry and pork (company's own farms or on integrated farms). The % of acquisition expenditure refers to net revenues obtained by Seara.

**F1.2**

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**(F1.2) Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.**

	% of revenue dependent on commodity	Comment
Timber products	21-30%	This range of percentage considers only Brazilian JBS operations that are dependent of timber from areas with potential deforestation risk - in relation to JBS's global revenue.
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	11-20%	This range of percentage considers only Brazilian JBS operations that are dependent of cattle from areas with potential deforestation risk - in relation to JBS's global revenue.
Soy	6-10%	This range of percentage considers only Brazilian JBS operations that are dependent of soy from areas with potential deforestation risk - in relation to JBS's global revenue.
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

## F1.5

**(F1.5) Does your organization collect production and/or consumption data for your disclosed commodity(ies)?**

	Data availability/Disclosure
Timber products	Consumption data available, disclosing
Palm oil	<Not Applicable>
Cattle products	Consumption data available, disclosing
Soy	Consumption data available, disclosing
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

## F1.5a

**(F1.5a) Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.**

### Forest risk commodity

Timber products

### Data type

Consumption data

### Commodity production/ consumption volume

1499728.67

### Metric for commodity production/ consumption volume

Metric tons

### Data coverage

Full commodity production/consumption

### Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?

Yes

### % of reported volume verified as deforestation- and/or conversion-free

100

### Please explain

In the case of wood (biomass used as fuel for industrial boilers) 100% of timber suppliers in Brazil Legal Amazon (BLA) have to present the Forest Origin Document, which is a mandatory license established by the Ministry of the Environment (MMA) for the control of native forestry product and sub product transportation and commercialization. It presents information on the origin, destination, quantity and purpose of transportation. To mitigate the risk of purchasing timber from suppliers involved in deforestation, JBS established a Normative Instruction of Biomass Purchasing, stating that only suppliers legalized by the competent environmental authorities are able to negotiate materials with the company.

JBS has established environmental and social criteria – against slave labor and deforestation – for the purchase of biomass (used as boiler fuel). The company does not acquire under any circumstances, if it is evidenced:

- Illegally exploited biomass;
- Biomass exploited in violation of traditional and human rights;
- Biomass from forests and/or exploration sites, in which there are high conservation values, and these are threatened by management activities without regulation and/or authorization from competent bodies;
- Biomass from forests and/or exploitation sites, where child labor and/or slavery-like labor are used;
- Biomass from forests and/or exploration sites, in which the direct origin of areas embargoed by competent bodies is verified. At the time of supplier registration, JBS demands that it present documents that prove compliance with all the social and environmental criteria stipulated by the company, being able to carry out visits and audits to the supplier at any time. In this sense, we are improving the socio-environmental monitoring process through georeferencing for biomass suppliers.

### Forest risk commodity

Cattle products

### Data type

Consumption data

**Commodity production/ consumption volume**

6500

**Metric for commodity production/ consumption volume**

Other, please specify (million cattle)

**Data coverage**

Full commodity production/consumption

**Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?**

Yes

**% of reported volume verified as deforestation- and/or conversion-free**

100

**Please explain**

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement JBS has a robust geo monitoring system. The system verifies if the farms are not located in deforestation areas, indigenous lands or environmental conservation units; Currently, JBS is legally obliged not to buy from direct suppliers linked to illegal deforestation or cases of work similar to slavery, through a commitment signed with the Federal Public Ministry, so-called Meat Conduct Adjustment Term (Beef TAC). ). Also, do not have environmental embargoes, or operations located in quilombola areas; and/or are involved in prosecuting high-risk crimes. Monitoring, carried out daily and by 100% of suppliers. The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website.

**Forest risk commodity**

Soy

**Data type**

Consumption data

**Commodity production/ consumption volume**

1979488

**Metric for commodity production/ consumption volume**

Metric tons

**Data coverage**

Full commodity production/consumption

**Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?**

Yes

**% of reported volume verified as deforestation- and/or conversion-free**

100

**Please explain**

The company only purchases soy from suppliers that signed the Soy Moratorium. Thus, 100% of JBS soy suppliers, in Amazon biome, are in compliance with Soy Moratorium criteria. In 2017, the due diligence process was established, relies on an automated tool developed especially for third-party reputational risk assessment. Thus, at the time of registration, third parties listed in risk categories will be automatically evaluated by software, being released or disapproved if negative reputational aspects are identified. Currently, the segments mapped with relevant risks are analysed, including any third party that needs a proxy.

**F1.5b**

**(F1.5b) Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively.**

**Timber products – DCF****% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion**

0

**% of DCF production/consumption volume verified through monitoring systems****% of DCF production/consumption volume physically certified****% of non-DCF production/consumption volume from unknown origin**

&lt;Not Applicable&gt;

**% of non-DCF production/consumption volume traceable only as far as country level**

&lt;Not Applicable&gt;

**% of non-DCF production/consumption volume traceable only as far as sub-national area**

&lt;Not Applicable&gt;

**% of non-DCF production/consumption volume traceable only as far as processing facility level**

&lt;Not Applicable&gt;

**% of non-DCF production/consumption volume traceable to production unit level**

&lt;Not Applicable&gt;

**Total percentage of production/consumption volume reported (DCF) [auto-calculated]****Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]**

&lt;Not Applicable&gt;

#### Timber products – Non DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

<Not Applicable>

% of DCF production/consumption volume verified through monitoring systems

<Not Applicable>

% of DCF production/consumption volume physically certified

<Not Applicable>

% of non-DCF production/consumption volume from unknown origin

% of non-DCF production/consumption volume traceable only as far as country level

% of non-DCF production/consumption volume traceable only as far as sub-national area

% of non-DCF production/consumption volume traceable only as far as processing facility level

% of non-DCF production/consumption volume traceable to production unit level

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

<Not Applicable>

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

#### Cattle – DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

0

% of DCF production/consumption volume verified through monitoring systems

% of DCF production/consumption volume physically certified

% of non-DCF production/consumption volume from unknown origin

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as country level

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as sub-national area

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as processing facility level

<Not Applicable>

% of non-DCF production/consumption volume traceable to production unit level

<Not Applicable>

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

<Not Applicable>

#### Cattle – Non DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

<Not Applicable>

% of DCF production/consumption volume verified through monitoring systems

<Not Applicable>

% of DCF production/consumption volume physically certified

<Not Applicable>

% of non-DCF production/consumption volume from unknown origin

% of non-DCF production/consumption volume traceable only as far as country level

% of non-DCF production/consumption volume traceable only as far as sub-national area

% of non-DCF production/consumption volume traceable only as far as processing facility level

% of non-DCF production/consumption volume traceable to production unit level

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

<Not Applicable>

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]



## Soy – DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

0

% of DCF production/consumption volume verified through monitoring systems

% of DCF production/consumption volume physically certified

% of non-DCF production/consumption volume from unknown origin

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as country level

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as sub-national area

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as processing facility level

<Not Applicable>

% of non-DCF production/consumption volume traceable to production unit level

<Not Applicable>

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

<Not Applicable>

## Soy – Non DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

<Not Applicable>

% of DCF production/consumption volume verified through monitoring systems

<Not Applicable>

% of DCF production/consumption volume physically certified

<Not Applicable>

% of non-DCF production/consumption volume from unknown origin

% of non-DCF production/consumption volume traceable only as far as country level

% of non-DCF production/consumption volume traceable only as far as sub-national area

% of non-DCF production/consumption volume traceable only as far as processing facility level

% of non-DCF production/consumption volume traceable to production unit level

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

<Not Applicable>

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

## F1.5c

**(F1.5c) For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.**

### Forest risk commodity

Timber products

### Country/Area of origin

Brazil

### State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Midwest)

### % of total production/consumption volume

5.5

### Please explain

The fractions of the commodity originating from each jurisdiction are calculated based on the procurement information. JBS has a Responsible Procurement Policy for all raw materials containing a range of social and environmental criteria that apply during supplier selection.

JBS does not purchase animals from farms involved in deforestation of the Amazon and Cerrado biomes, invasion of indigenous or environmental conservation units, Quilombola communities lands, or farms located in areas embargoed by the Brazilian Institute for the Environment and Natural Resources (IBAMA). Furthermore, the Company does not purchase cattle suppliers who use indentured forced labor and it conducts other risk assessments throughout the supply chain.

In 2010, the company implemented a system that monitors and verifies conditions on all direct supplier properties to ensure that all animal purchases comply with the social and environmental criteria. Every day, JBS analyses more than 85,000 cattle suppliers in Brazil – around 15 thousand have already been suspended - using satellite imagery, farm geo-referencing data and information from government agencies. The JBS monitoring system analyses satellite imagery of supplier farms and covers around 850 thousand km<sup>2</sup> (210 million acres) and over 1,990 municipal regions in every Brazilian biome.

JBS's cattle procurement operations and its entire supplier monitoring system are audited every year by independent auditors and the audit results are published on the JBS website.

### Forest risk commodity

Cattle products

### Country/Area of origin

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (South)

**% of total production/consumption volume**

0

**Please explain**

The fractions of the commodity originating from each jurisdiction are calculated based on the procurement information. JBS has a Responsible Procurement Policy for all raw materials containing a range of social and environmental criteria that apply during supplier selection.

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**Forest risk commodity**

Cattle products

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (Southeast)

**% of total production/consumption volume**

17.2

**Please explain**

The fractions of the commodity originating from each jurisdiction are calculated based on the procurement information. JBS has a Responsible Procurement Policy for all raw materials containing a range of social and environmental criteria that apply during supplier selection.

JBS does not purchase animals from farms involved in deforestation of the Amazon and Cerrado biomes, invasion of indigenous or environmental conservation units, Quilombola communities lands, or farms located in areas embargoed by the Brazilian Institute for the Environment and Natural Resources (IBAMA). Furthermore, the Company does not purchase cattle suppliers who use indentured forced labor and it conducts other risk assessments throughout the supply chain.

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**Forest risk commodity**

Cattle products

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (North)

**% of total production/consumption volume**

24.3

**Please explain**

The fractions of the commodity originating from each jurisdiction are calculated based on the procurement information. JBS has a Responsible Procurement Policy for all raw materials containing a range of social and environmental criteria that apply during supplier selection.

JBS does not purchase animals from farms involved in deforestation of the Amazon and Cerrado biomes, invasion of indigenous or environmental conservation units, Quilombola communities lands, or farms located in areas embargoed by the Brazilian Institute for the Environment and Natural Resources (IBAMA). Furthermore, the Company does not purchase cattle suppliers who use indentured forced labor and it conducts other risk assessments throughout the supply chain.

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**Forest risk commodity**

Cattle products

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (Northeast)

**% of total production/consumption volume**

3

**Please explain**

The fractions of the commodity originating from each jurisdiction are calculated based on the procurement information. JBS has a Responsible Procurement Policy for all

raw materials containing a range of social and environmental criteria that apply during supplier selection.

JBS does not purchase animals from farms involved in deforestation of the Amazon and Cerrado biomes, invasion of indigenous or environmental conservation units, Quilombola communities lands, or farms located in areas embargoed by the Brazilian Institute for the Environment and Natural Resources (IBAMA). Furthermore, the Company does not purchase cattle suppliers who use indentured forced labor and it conducts other risk assessments throughout the supply chain.

In 2010, the company implemented a system that monitors and verifies conditions on all direct supplier properties to ensure that all animal purchases comply with the social and environmental criteria. Every day, JBS analyses more than 85,000 cattle suppliers in Brazil – around 15 thousand have already been suspended - using satellite imagery, farm geo-referencing data and information from government agencies. The JBS monitoring system analyses satellite imagery of supplier farms and covers around 850 thousand km<sup>2</sup> (210 million acres) and over 1,990 municipal regions in every Brazilian biome.

JBS's cattle procurement operations and its entire supplier monitoring system are audited every year by independent auditors and the audit results are published on the JBS website.

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**Forest risk commodity**

Soy

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (Brazil's Legal Amazon (BLA))

**% of total production/consumption volume**

0

**Please explain**

For the 2022 cycle, no acquisition of soy and its derivatives was identified in Brazil's Legal Amazon areas.

Large-scale chicken processors are typically vertically integrated, owning and creating matrices for the production of hatching eggs. Once birds are born, they are transported to growth farms (farms), contracted where they develop. The processor provides breeders with chicks, food (animal feed produced from corn and soybean meal) and veterinary services. Animals must be fed exclusively with rations formulated by own company, by nutritionists specialized in poultry and swine, in a composition that includes corn, soy and other grains and does not use any type of hormone, in accordance with Brazilian legislation.

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**Forest risk commodity**

Soy

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (Other Brazilian Regions)

**% of total production/consumption volume**

100

**Please explain**

Large-scale chicken processors are typically vertically integrated, owning and creating matrices for the production of hatching eggs. Once birds are born, they are transported to growth farms (farms), contracted where they develop. The processor provides breeders with chicks, food (animal feed produced from corn and soybean meal) and veterinary services. Animals must be fed exclusively with rations formulated by own company, by nutritionists specialized in poultry and swine, in a composition that includes corn, soy and other grains and does not use any type of hormone, in accordance with Brazilian legislation.

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**Forest risk commodity**

Timber products

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (Brazil's Legal Amazon (BLA))

**% of total production/consumption volume**

3.2

**Please explain**

In the case of wood (biomass used as fuel for industrial boilers) 100% of timber suppliers have to present the Forest Origin Document, which is a mandatory license established by the Ministry of the Environment (MMA) for the control of native forestry product and sub product transportation and commercialization. It presents information on the origin, destination, quantity and purpose of transportation.

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**Forest risk commodity**

Timber products

**Country/Area of origin**

Brazil

**State or equivalent jurisdiction**

Specify state/equivalent jurisdiction (Other Brazilian Regions)

**% of total production/consumption volume**

96.8

**Please explain**

In the case of wood (biomass used as fuel for industrial boilers) 100% of timber suppliers have to present the Forest Origin Document, which is a mandatory license established by the Ministry of the Environment (MMA) for the control of native forestry product and sub product transportation and commercialization. It presents information on the origin, destination, quantity and purpose of transportation.

## F1.6

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### (F1.6) Has your organization experienced any detrimental forests-related impacts?

Yes

## F1.6a

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### (F1.6a) Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.

#### Forest risk commodity

Timber products

#### Impact driver type

Chronic physical

#### Primary impact driver

Changes in precipitation patterns and types (rain, hail, snow/ice)

#### Primary impact

Constraint to growth

#### Description of impact

Longer periods without rains can also affect the operation due to the lack of biomass or higher purchase costs, as well as excessive rains and floods can impact on the transportation of essential raw material.

#### Primary response

Implementation of environmental best practices in direct operations

#### Total financial impact

0

#### Description of response

JBS still does not have a methodology for calculating the financial impact.

JBS develops projects, which aims to reuse industrial waste as alternative fuel, for example reusing the bovine rumen content (25kg generated for each animal processed) is possible to generate thermal and steam-based energy. JBS Seara also reuse poultry fat to generate heat energy to partially replace fuel like timber. This change reduces the consumption of biomass and fossil fuels for the boilers and reduces GHG emissions. It is important to note that the figures refer to the total operations of JBS in Brazil, where there is the risk of the forest commodity be associated with reported drought situations may occur only in certain regions of the country - thus the actual impact will probably be less than calculated. We have increasingly refined our processes to understand the risks and impacts in all aspects, including financial.

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#### Forest risk commodity

Timber products

#### Impact driver type

Regulatory

#### Primary impact driver

Regulatory uncertainty

#### Primary impact

Increased production costs

#### Description of impact

JBS has established environmental and social criteria – against slave labour and deforestation - for biomass purchase (used as boiler fuel). If there are not local suppliers following these criteria, the purchase will have to be made from more distant suppliers, resulting in higher transportation costs.

#### Primary response

Greater compliance with regulatory requirements

#### Total financial impact

0

#### Description of response

JBS still does not have a methodology for calculating the financial impact.

JBS informs and guides its suppliers regarding its social and environmental criteria and attempt to diversify its supply chain. To mitigate the risk of purchasing timber from suppliers involved in deforestation, JBS established a Normative Instruction of Biomass Purchasing, stating that only suppliers legalized by the competent environmental authorities are able to negotiate materials with the company. We have increasingly refined our processes to understand the risks and impacts in all aspects, including financial.

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#### Forest risk commodity

Cattle products

#### Impact driver type

Chronic physical

#### Primary impact driver

Changes in precipitation patterns and types (rain, hail, snow/ice)

#### Primary impact

Increased operating costs

#### Description of impact

Long scarce rain periods can also affect the operation due to the lack of raw material or higher purchase costs, as well as excessive rains and floods can affect the transportation of essential raw material. Higher costs of raw material may affect the entire cattle production chain, creating an indirect impact in the expansion of operations and in some cases may even result in the closure of units.

#### Primary response

Engagement with suppliers

#### Total financial impact

0

#### Description of response

JBS still does not have a methodology for calculating the financial impact.

Diversification of suppliers, due to lower supply of cattle, and availability of confined animals. Production planning can be changed to units located in less favourable regions to water stress. JBS has been working with a chain of suppliers to enable producers to improve production through production management, called Connection Program.

The initiative provides livestock breeders with commercial Training. Through a platform, the program intends to build a stronger relationship between the producer and the value chain by providing information on meat processing, marketing and sales. Fazenda Nota 10 Program - Open to all of Friboi's registered suppliers across the country, which fully comply with the Company's strict socio-environmental compliance criteria, the FN10's central focus is the comparison of results between participating farms.

This is a parameter that motivates ranchers to implement practices that generate results in other properties, following an efficient management model. Open to any type of producer, regardless of the size of the property and production capacity, the program brings in its schedule of meetings, discussions on other topics, such as standardization of metrics, success models, training, people

management, among other issues. We have increasingly refined our processes to understand the risks and impacts in all aspects, including financial.

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#### Forest risk commodity

Cattle products

#### Impact driver type

Regulatory

#### Primary impact driver

Regulatory uncertainty

#### Primary impact

Increased operating costs

#### Description of impact

JBS has made a public commitment to not purchase cattle from ranches responsible for deforestation in the Amazon Biome region, as well as those that use labor analogous to slavery or trespass indigenous lands or environmental protected areas delimitation. The public agreement that establishes criteria for cattle purchases from properties located in the Amazon Biome region is also known by Zero Deforestation Commitment and its requirements are under the document "Minimum criteria for industrial scale operations with cattle and beef products in the Amazon". Additionally, the lack of environmental compliance of the cattle suppliers can go against the JBS social and environmental commitment and other agreements made by the company, for instance: One resource to establish traceability by JBS is the Amazon TAC (Conduct Adjustment Term), which was signed in 2009 and renovated in 2013. This new agreement standardizes the obligations to be met by all JBS refrigeration units in the Amazon region, renewing the commitment of one of the largest processors of animal protein in the world in requiring their suppliers to comply with legal and socioenvironmental criteria as a prerequisite for the purchase of animals for slaughtering.

#### Primary response

Implementation of environmental best practices in direct operations

#### Total financial impact

0

#### Description of response

JBS still does not have a methodology for calculating the financial impact.

JBS monitors and selects its suppliers based on its socioenvironmental criteria, such as, for example, not purchasing raw material from deforested land. In this sense, meeting the requirements of the Socio-Environmental Monitoring System is mandatory for all farms located in the Amazon Biome and annually the basis for the purchase of livestock is verified by an independent audit using a sampling method. The Supply Chain Seal program, which certifies criteria to guarantee food safety and standards of customer requirements, brings together protocols on topics such as animal welfare, traceability, sustainability and production. In 2019, Friboi entered into a partnership with the Liga do Araguaia, formed by ranchers from the region of Middle Valley of Araguaia (MT), in order to promote the development of sustainable livestock with the support of local producers. The JBS Green Offices program aims to generate engagement and support direct and indirect suppliers in the environmental regularization of their properties. The program is distributed in 15 offices, through partnerships specialized in environmental regularization of rural properties and has supported producers in the regularization of deforestation, through the Environmental Regularization Program, and situations of environmental embargoes. In 2022, 2,5 thousand suppliers were regularized with the help of the Green Offices.

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#### Forest risk commodity

Cattle products

#### Impact driver type

Reputational and markets

#### Primary impact driver

Negative media coverage

#### Primary impact

Brand damage

#### Description of impact

The Non-Governmental Organization Greenpeace has been studying the behaviour of the production chain for cattle raising in the Amazon region since 2007. In 2009, after a long investigation, the organization published its report "Slaughtering the Amazon", which highlighted the relationship between the processing companies and their cattle suppliers involved with forest clearance and slave labor, and the products offered for sale in the market. JBS was one of the processing companies that were on the list. In fact, it brought negative impacts to JBS' image as well as with its customers.

#### Primary response

## Total financial impact

0

### Description of response

JBS still does not have a methodology for calculating the financial impact.

JBS has made a public commitment to not purchase cattle from ranches responsible for deforestation in the Amazon Biome region and those that use labor analogous to slavery or trespass indigenous lands or environmental protected areas. In 2010, JBS developed a social and environmental monitoring system to remain in compliance with the commitment, according to the results of the independent audit for direct suppliers. As a significant result of its public commitment, JBS was mentioned in a study prepared for Greenpeace as one of the three biggest Brazilian frigorific company which has been complying with the public commitment, reporting audit results regarding its purchase monitoring system and how its actions has been changing the market in a positive way. Another study published in the scientific journal Conservation Letters, by Professor Holly Gibbs of the University of Wisconsin, shows that the JBS's Commitment has been helping to reduce deforestation and this has occurred by market pressure, which has adopted stricter criteria for purchase. Through a case study, it was demonstrated that the company's requirements were determinant for producers to seek environmental regularization through the CAR- driving a positive impact on the chain of livestock suppliers. We have increasingly refined our processes to understand the risks and impacts in all aspects, including financial.

## Forest risk commodity

Soy

### Impact driver type

Chronic physical

### Primary impact driver

Changes in precipitation patterns and types (rain, hail, snow/ice)

### Primary impact

Increased operating costs

### Description of impact

Longer periods without rains also can affect the operation because of the lack of soy or higher purchase costs, as well as excessive rains and floods can affect the transportation of essential raw material. Higher costs of soy may affect the entire poultry and pork production chain, creating an indirect impact in the expansion of operations and in some cases may even result in the closure of units.

### Primary response

Supplier diversification

## Total financial impact

0

### Description of response

JBS still does not have a methodology for calculating the financial impact.

Seara constantly monitors meteorological maps, reports of crops changes, supply and global demand images/graphics, prices, curves and economic scenarios, identifying, monitoring and creating strategies to mitigate risks that company are exposed and reduce its possible effects on JBS operations. The Grain Purchasing Directory is responsible for this monitoring process and for developing the medium and long term strategic planning of commodities acquisition. Commodity markets are characterized by high volatility due to external factors such as climate, supply, transport costs, agricultural policies, storage costs, among others. The Risk Control Board is responsible for mapping the Company's commodity price exposures and proposing to the Risk Management Committee strategies to mitigate such exposures. We have increasingly refined our processes to understand the risks and impacts in all aspects, including financial.

## Forest risk commodity

Soy

### Impact driver type

Regulatory

### Primary impact driver

Other regulatory driver, please specify (Soy moratorium and voluntary agreements)

### Primary impact

Increased operating costs

### Description of impact

Despite of the fact that in 2016 the soy moratorium was renovated for undetermined period, in 2015 it was renovated just for one year, creating a risk exposure scenario for JBS.

### Primary response

Adopt regenerative agriculture policies (e.g., agroforestry)

## Total financial impact

0

### Description of response

JBS still does not have a methodology for calculating the financial impact.

The end of Soy Moratorium could represent significant risks to the company once would be not possible to guarantee free deforestation of soy purchase. We have increasingly refined our processes to understand the risks and impacts in all aspects, including financial.

We currently have a georeferencing monitoring system that verifies areas of illegal deforestation, serving as an alternative to guaranteeing the Soy Moratorium.

**(F1.7) Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.**

**Forest risk commodity**

Soy

**Have you monitored or estimated your deforestation/conversion footprint?**

Yes, we monitor deforestation/conversion footprint in our supply chain

**Coverage**

Full consumption volume

**Reporting deforestation/conversion since a specified cutoff date or during the last five years?**

Since a specified cutoff date, please specify year (2008)

**Known or estimated deforestation/ conversion footprint (hectares)**

0

**Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint**

Considering only direct suppliers in their entirety. JBS does not purchase soy from farms involved in deforestation of the Amazon and Cerrado biomes, invasion of indigenous or environmental conservation units, Quilombola communities lands, or farms located in areas embargoed by the Brazilian Institute for the Environment and Natural Resources (IBAMA). Furthermore, the Company does not purchase cattle suppliers who use indentured forced labor and it conducts other risk assessments throughout the supply chain.

In 2022, the company implemented a system that monitors and verifies conditions on all direct supplier properties to ensure that all soy purchases comply with the social and environmental criteria. the JBS website.

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**Forest risk commodity**

Timber products

**Have you monitored or estimated your deforestation/conversion footprint?**

Yes, we estimate deforestation/conversion footprint based on sourcing area

**Coverage**

Full consumption volume

**Reporting deforestation/conversion since a specified cutoff date or during the last five years?**

Other, please specify (Since the implementation of the Responsible Purchasing Policy)

**Known or estimated deforestation/ conversion footprint (hectares)**

0

**Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint**

JBS has established environmental and social criteria – against slave labor and deforestation – for the purchase of biomass (used as boiler fuel). The company does not acquire under any circumstances, if it is evidenced:

- Illegally exploited biomass;
- Biomass exploited in violation of traditional and human rights;
- Biomass from forests and/or exploration sites, in which there are high conservation values, and these are threatened by management activities without regulation and/or authorization from competent bodies;
- Biomass from forests and/or exploitation sites, where child labor and/or slavery-like labor are used;
- Biomass from forests and/or exploration sites, in which the direct origin of areas embargoed by competent bodies is verified. At the time of supplier registration, JBS demands that it present documents that prove compliance with all the social and environmental criteria stipulated by the company, being able to carry out visits and audits to the supplier at any time.

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**Forest risk commodity**

Cattle products

**Have you monitored or estimated your deforestation/conversion footprint?**

Yes, we monitor deforestation/conversion footprint in our supply chain

**Coverage**

Full consumption volume

**Reporting deforestation/conversion since a specified cutoff date or during the last five years?**

Since a specified cutoff date, please specify year (2008)

**Known or estimated deforestation/ conversion footprint (hectares)**

0

**Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint**

Considering only direct suppliers in their entirety. JBS does not purchase animals from farms involved in deforestation of the Amazon and Cerrado biomes, invasion of indigenous or environmental conservation units, Quilombola communities lands, or farms located in areas embargoed by the Brazilian Institute for the Environment and Natural Resources (IBAMA). Furthermore, the Company does not purchase cattle suppliers who use indentured forced labor and it conducts other risk assessments throughout the supply chain.

In 2010, the company implemented a system that monitors and verifies conditions on all direct supplier properties to ensure that all animal purchases comply with the social and environmental criteria. Every day, JBS analyses more than 85,000 cattle suppliers in Brazil – around 15 thousand have already been suspended - using satellite imagery, farm geo-referencing data and information from government agencies. The JBS monitoring system analyses satellite imagery of supplier farms and covers Around 850 thousand km2 (210 million acres) and over 1,990 municipal regions in every Brazilian biome.

JBS's cattle procurement operations and its entire supplier monitoring system are audited every year by independent auditors and the audit results are published on the JBS website.

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## F2. Procedures

**(F2.1) Does your organization undertake a forests-related risk assessment?**

Yes, forests-related risks are assessed

F2.1a

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**(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.**

**Timber products**

**Value chain stage**

Supply chain

**Coverage**

Full

**Risk assessment procedure**

Assessed in an environmental risk assessment

**Frequency of assessment**

More than once a year

**How far into the future are risks considered?**

> 6 years

**Tools and methods used**

Internal company methods

External consultants

National specific tools and databases

Other, please specify (FSC Global Forest Registry)

**Issues considered**

Availability of forest risk commodities

Impact of activity on the status of ecosystems and habitats

Regulation

Climate change

Tariffs or price increases

Leakage markets

Brand damage related to forests risk commodities

Social impacts

**Stakeholders considered**

Customers

Regulators

Suppliers

**Please explain**

The verification of the supplier's compliance to the company's environmental and social criteria occurs in every purchase process. JBS requires its cardboard packaging suppliers to present the FSC certificates. JBS applies internal and / or external audits to the wood supply chain. The purchase of biomass is divided into two types: the acquisition of corporate suppliers and the one made via local purchases. Corporate suppliers are visited once a year, without prior notice. Local suppliers are visited on demand, prior to contracting or during supply, when possible deviations are identified. Still at the regional level, the company requires certificates of "nothing included", issued by the IBAMA / Competent State Environmental Agency and the Public Ministry of Labor. The supplier also cannot be included in the list of slave labor.



**Cattle products****Value chain stage**

Direct operations  
Supply chain

**Coverage**

Full

**Risk assessment procedure**

Assessed as part of an established enterprise risk management framework

**Frequency of assessment**

More than once a year

**How far into the future are risks considered?**

> 6 years

**Tools and methods used**

Internal company methods  
External consultants  
National specific tools and databases  
Other, please specify (Public information (Boi na Linha, IBAMA, MTE and INPE))

**Issues considered**

Availability of forest risk commodities  
Quality of forests risk commodities  
Impact of activity on the status of ecosystems and habitats  
Regulation  
Climate change  
Impact on water security  
Tariffs or price increases  
Loss of markets  
Leakage markets  
Brand damage related to forests risk commodities  
Corruption  
Social impacts

**Stakeholders considered**

Customers  
Employees  
Investors  
Local communities  
NGOs  
Other forest risk commodity users/producers at a local level  
Suppliers

**Please explain**

JBS Brazil has a Responsible Sourcing Policy that establishes social and environmental criteria for supplier's selection. JBS has made a public social commitment to not purchase cattle from farms responsible for deforestation in the Amazon Biome region. To ensure compliance with this commitment, in 2010 JBS developed a social and environmental monitoring system for farms that supply livestock to the Company. The suppliers which aren't in comply with the criteria are automatically blocked in the Enterprise Resource Planning System (ERP) and no purchasing operations can be made. Independent audits for direct suppliers, carried out on a sampling basis over the last six years reveals 99.9% compliance of JBS's cattle purchases with the Company's socio-environmental criteria, and in 2021 it was 100%. Socio and Environmental Responsibility Committee meets quarterly and is responsible for managing risks and critical issues, as well as business opportunities for the company that may generate a high negative or positive impact on JBS's operations in the short, medium and long terms. The committee's work includes the implementation of specific policies, strategies and actions, and the evaluation of sustainability investment proposals. The Committee monitors results of the Monitoring System, including number of active suppliers on the system's registration, percentage of suppliers in the Legal Amazon, the percentage of those that already have the digital map, number of eligible and blocked suppliers. In case of opportunities to acquire or open new plants in the Amazon Biome area, JBS performs an analysis of the potential raw materials suppliers regarding their environmental compliance. Furthermore, in 2020, the project Green Office was launched, with the objective of supporting direct and indirect suppliers with environmental, technical and legal adequacy by professionals financed by the company, which aims to generate engagement and support direct and indirect suppliers in the environmental regularization of their properties such as the Environmental Regularization Program and situations of environmental embargoes. In 2022, the Green Office, distributed in 18 offices, have already benefited more than 5,5 thousand suppliers since April 2021.

## Soy

### Value chain stage

Supply chain

### Coverage

Full

### Risk assessment procedure

Assessed as part of an established enterprise risk management framework

### Frequency of assessment

More than once a year

### How far into the future are risks considered?

> 6 years

### Tools and methods used

Internal company methods

National specific tools and databases

### Issues considered

Availability of forest risk commodities

Quality of forests risk commodities

Impact of activity on the status of ecosystems and habitats

Regulation

Climate change

Tariffs or price increases

Leakage markets

Brand damage related to forests risk commodities

Social impacts

### Stakeholders considered

Customers

Investors

NGOs

Regulators

Suppliers

### Please explain

The verification of the supplier's compliance in relation to the company's environmental and social criteria occurs in every purchase process. Seara has the Grains and Agricultural Feedstock Purchasing Directory that follows on climate issues that directly affect the cost of soybeans and consequently the cost of production. This Directory constantly monitors meteorological maps, reports of crops changes, supply and global demand images/graphics, prices, curves and economic scenarios, identifying, monitoring and creating strategies to mitigate the risks to which company is exposed to and reduce its possible effects on JBS operations. When soybean has a profitable price, it's made the option of buying large quantities for storage and later use. The Grains and Agricultural Feedstock Purchasing Directory is responsible for this monitoring process and for developing the medium and long term strategic planning of the commodities purchasing. Seara's business is exposed to volatility in grain prices, the variation of which results from factors outside the control of management, such as climatic factors, supply volumes, transportation costs, agricultural and other policies. Seara, in accordance with its inventory management policy, initiated its grain price risk management strategy, which includes physical consumption control, which includes expectations of future consumption, anticipated purchases, allied to operations in the future market, through the contracting of hedge futures on B3, CME and OTC, through NDFs (Non-Deliverable Forwards), in order to guarantee the market price.

## F2.2

### (F2.2) For each of your disclosed commodity(ies), has your organization mapped its value chains?

	Value chain mapping	Primary reason for not mapping your value chain	Explain why your organization does not map its value chain and outline any plans to introduce it
Timber products	Yes, we have mapped the entire value chain	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>	<Not Applicable>
Cattle products	Yes, we have mapped the entire value chain	<Not Applicable>	<Not Applicable>
Soy	No, but we plan to map the value chain within the next two years	Other, please specify (Search for best mapping practices)	The company is in the process of identifying and studying the best way to map the value chain and the best management system.
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>

## F2.2a

(F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies).

**Forest risk commodity**

Timber products

**Scope of value chain mapping**

Tier 1 suppliers

**% of total suppliers covered within selected tier(s)**

100

**Description of mapping process and coverage**

All JBS suppliers undergo a Third-Party Due Diligence process, which relies on an automated tool specifically developed for risk assessment. In line with the Global Raw Material Purchasing Policy, JBS is committed to responsible purchasing and to promoting transparency in our business. Our contracted suppliers are made aware of our Business Partners Code of Conduct, which requires them to follow all applicable laws and regulations. Our contracts have social and environmental clauses that reinforce that the company does not buy raw material if there is evidence of illegal exploitation, child or slave labor, deforestation, embargoed areas, among others.

**Your own production and primary processing sites: attach a list of facility names and locations (optional)**

**Your suppliers' production and primary processing sites: attach a list of names and locations (optional)**

**Forest risk commodity**

Cattle products

**Scope of value chain mapping**

Own operations

Tier 1 suppliers

Tier 2 suppliers

Smallholders

**% of total suppliers covered within selected tier(s)**

100

**Description of mapping process and coverage**

Results for % of total suppliers covered within selected tier(s) :

● Own operations: 100%

● Tier 1 suppliers: 100%

Our Geo-Monitoring System assesses around 73,000 farms daily, using advanced satellite imaging and supplier farm geo-referencing data to cover 71 million hectares monitored - which corresponds to the sum of the territory of Germany and Norway - across the Amazon, Cerrado, Pantanal, Mata Atlântica e Caatinga biomes in Brazil. Any supplier involved in illegal deforestation, invasion of protected areas, indigenous lands and quilombola, environmental conservation areas, settlements, or areas embargoed by IBAMA (the Brazilian Environmental Agency), use labor analogous to slavery, are involved in the prosecution of high risk crimes and who causes reputational damage is automatically and immediately blocked from our supply chain.

For initial analysis, JBS Brazil requires documents as CAR, property registration, lease agreement, lending agreement, and purchase and sale agreement. After the first evaluation, the need to provide other documents is verified.

When identifying farms that do not meet one or more established socio-environmental criteria, the system automatically blocks the registration of that property, making any operation with the company impossible until its situation is regularized by the supplier. The company has blocked more than 12,000 livestock supplying farms for breaching the sourcing policy criteria.

In the most recent independent audit of the system, it was found that 100% of direct cattle purchases assessed by the auditors met the company's social-environmental criteria.

Cattle are raised in all regions and biomes of the country, on properties of very different sizes, with herds of varied species, with equally heterogeneous management techniques, which make up livestock traditions from north to south of Brazil. This is a sectoral challenge for all companies operating in that space. To be in compliance with the legislation and still be able to enhance governance and control over the supply chain, JBS has created its own, privately-funded, blockchain-based platform, the Livestock Transparency Platform, that allows for advancing cattle traceability and monitoring, including indirect suppliers. This significant technological breakthrough will significantly minimize deforestation risk from our beef value chain in Brazil by 2025. As of January 1, 2026, 100% of direct suppliers will be required to integrate the Platform.

**Your own production and primary processing sites: attach a list of facility names and locations (optional)**

2.2a\_CompromissoPublicoPecuarua.pdf

**Your suppliers' production and primary processing sites: attach a list of names and locations (optional)**

2.2a.Value Chain mapping\_Cattle.pdf

F2.3

(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?

	Use of a classification system to determine deforestation and/or conversion risk of sourcing areas	Methodology used for classifying levels of risk	Use of risk classification	Attachment indicating risk classification for each sourcing area (optional)
1	Yes, we use a classification system	As part of the JBS strategy, our goal is to move forward in identifying areas at risk of deforestation. Currently, overlapping alerts with supplier farms indicate a risk of deforestation. Risk classification depends on visual assessment of satellite images.	It is in the definition phase. Overlapping alerts with the supplying farms help us in decision-making to block or unblock cattle ranchers in a complementary way. As a system evolution, we intend to refine the detections for more probable cases and directly communicate the ranchers about the alerts identified on their farms for possible environmental regularization.	

F3. Risks and opportunities

## F3.1

**(F3.1) Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?**

	Risk identified?
Timber products	Yes
Palm oil	<Not Applicable>
Cattle products	Yes
Soy	Yes
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

## F3.1a

**(F3.1a) How does your organization define substantive financial or strategic impact on your business?**

JBS defines its financial and strategic impact at the corporate level. The approach to define the impact is performed by mapping the Company's risks, which includes operational, financial and strategic effects and the effects within the operational plants and / or business. Regarding the climate change scenarios, substantive impact are those that can have adverse effects the operational results, financial and liquidity state of the Company and intervene the operations through energy failure, fuel and production shortage, damage or losses within the production or facilities, interruption of means of transportation, among others that may affect the results of the Company. The financial and strategic impact analysis takes place in the company's direct operations and in its supply chain. These assumptions are defined together with the Risk Control department and approved by the Board of Directors. The quantitative assessment is analysed through the materiality of the risk impact (low, medium, high, critical) based in financial KPI's. The qualitative analysis considers regulatory, image and reputation risks with the Company's stakeholders and shareholders. For example, in 2022, 2,5 thousand suppliers were regularized with the help of the Green Offices.

## F3.1b

**(F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.**

**Forest risk commodity**

Timber products

**Type of risk**

Reputational and markets

**Geographical scale**

Country

**Where in your value chain does the risk driver occur?**

Direct operation

**Primary risk driver**

Uncertainty about product origin and/or legality

**Primary potential impact**

Brand damage

**Company-specific description**

JBS is exposed to Reputational risks in a potential situation of purchasing timber from areas with illegal deforestation of native species that could adversely affect the company's image, with a large damage to its brand resulting in loss of markets, trade embargo and termination of contracts, especially in exportations to Europe and Other particular markets. The side effects of these events would be a consequent revenue and profits decrease. Market Currency, interest rate and commodity price risks When price fluctuations could affect JBS businesses. The possibility of imbalances appearing between negotiable assets and enforceable liabilities that could affect the ability to fulfill future financial obligations.

**Timeframe**

1-3 years

**Magnitude of potential impact**

Unknown

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact (currency)**

<Not Applicable>

**Potential financial impact figure - minimum (currency)**

<Not Applicable>

**Potential financial impact figure - maximum (currency)**

<Not Applicable>

**Explanation of financial impact**

Calculating an estimate of potential financial impact is a very complex task, since there are several factors that can influence the data to be considered.

**Primary response to risk**

Engagement with suppliers

**Description of response**

At JBS, the acquisition of raw material is guided by the principles of responsible sourcing, which involves not only compliance with the regulations and legislation of each country, but also benchmark practices in the sector. The verification of the supplier's compliance to the company's environmental and social criteria occurs in Every purchase process. JBS requires its cardboard packaging suppliers to present the FSC certificates. JBS applies internal and / or external audits to the wood supply chain. The purchase of biomass is divided into two types: the acquisition of corporate suppliers and the one made via local purchases. Corporate suppliers are visited once a year, without prior notice. Local suppliers are visited on demand, prior to contracting or during supply, when possible deviations are identified. Still at the regional level, the company requires certificates of "nothing included ", issued by the IBAMA / Competent State Environmental Agency and the Public Ministry of Labor. The supplier also cannot be included in the list of slave labor.

**Cost of response****Explanation of cost of response**

There are no direct costs related to this action. Deforestation issues are of high relevance to the company and are included in the JBS sustainability strategy. Possible financial impacts related to regulatory issues and costs related to the management of related risks are regularly verified by the company's sustainability area. In this sense, The Company has and follows a risk management policy whereby financial risks are regularly monitored and managed by the Risk Management Committee and by the Board of Directors in order to evaluate the results and the financial impact on the cash flow. Eventual failure to comply with laws and regulations may expose the company to situations that may impact the current demand for products or to acquire new businesses, and possibly subject it to administrative sanctions, damages, fines, injunctions, product recall or foreclosure of your property, as well as possible criminal penalties, any of these may adversely affect your financial results.

**Forest risk commodity**

Cattle products

**Type of risk**

Chronic physical

**Geographical scale**

State or equivalent

**Where in your value chain does the risk driver occur?**

Direct operation

Supply chain

**Primary risk driver**

Changes in precipitation patterns and types (rain, hail, snow/ice)

**Primary potential impact**

Increased operating costs

**Company-specific description**

Deforestation, associated with climate change, can change agricultural conditions unpredictably. A significant change in weather patterns could affect the supply of raw material as well as the ability of the supply chain to raise animals.

**Timeframe**

1-3 years

**Magnitude of potential impact**

Medium-low

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact (currency)**

<Not Applicable>

**Potential financial impact figure - minimum (currency)**

<Not Applicable>

**Potential financial impact figure - maximum (currency)**

<Not Applicable>

**Explanation of financial impact**

Calculating an estimate of potential financial impact is a very complex task, since there are several factors that can influence the data to be considered. Supplier diversification is one of the risk prevention actions associated with the company's business.

**Primary response to risk**

Tighter supplier performance standards

**Description of response**

JBS has a "Minimum Criteria for Industrial – Scale Operations with Cattle and Beef Products in the Amazon Biome", which states that the company must not acquire cattle from areas with illegal deforestation, in the Amazon Biome and located within protected areas. To make sure that suppliers are complying with these standards, there is a System for Social and Environmental Monitoring of Cattle Suppliers that works on geospatial analysis based on satellite images, farms georeferenced maps and deforestation data from the INPE. Along the supply chain, JBS supports projects which promotes sustainable practices to increase the productivity of farms in the Amazon region in order to develop a new operating model that preserves natural resources and that brings financial benefits to the ranchers in the region. The Due Diligence process, established in 2017, relies on an automated tool developed especially for third-party reputational risk assessment. Thus, at the time of registration, the third parties listed in risk categories will be automatically evaluated by a software, being released or disapproved if negative reputational aspects are identified. In addition, to ensure a deforestation-free chain, in 2021, JBS has started the operation of the Transparent Livestock Farming Platform, which, using blockchain technology, operationalizes the

tracking of the cattle chain. Monitored suppliers must comply with the Company's Responsible Purchasing Policy, otherwise, they are blocked

#### Cost of response

0

#### Explanation of cost of response

Deforestation issues are of high relevance to the company and are included in the JBS sustainability strategy. Possible financial impacts related to regulatory issues and costs related to the management of related risks are regularly verified by the company's sustainability area. In this sense, The Company has and follows a risk management policy whereby financial risks are regularly monitored and managed by the Risk Management Committee and by the Board of Directors in order to evaluate the results and the financial impact on the cash flow. Eventual failure to comply with laws and regulations may expose the company to situations that may impact the current demand for products or to acquire new businesses, and possibly subject it to administrative sanctions, damages, fines, injunctions, product recall or foreclosure of your property, as well as possible criminal penalties, any of these may adversely affect your financial results.

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#### Forest risk commodity

Soy

#### Type of risk

Regulatory

#### Geographical scale

Country

#### Where in your value chain does the risk driver occur?

Direct operation

Supply chain

#### Primary risk driver

Moratoria and voluntary agreements

#### Primary potential impact

Brand damage

#### Company-specific description

According to JBS sustainability pillar of responsible purchase, suppliers included on the dirty lists published by the Ministry of Labor and IBAMA, and those whose land overlaps deforested areas, indigenous land or protected areas will be suspended by the company procurement system until they have remedied this situation. Along the supply chain, JBS supports projects which promotes sustainable practices to increase the productivity of farms in the Amazon region in order to develop a new operating model that preserves natural resources and that brings financial benefits to the ranchers in the region. JBS has been contributing to the development of differentiated bonus protocols, the opening of markets for products with social and environmental attributes, as well as support for training, earnings disclosure and fundraising for ongoing efforts.

#### Timeframe

1-3 years

#### Magnitude of potential impact

Medium-high

#### Likelihood

Likely

#### Are you able to provide a potential financial impact figure?

No, we do not have this figure

#### Potential financial impact (currency)

<Not Applicable>

#### Potential financial impact figure - minimum (currency)

<Not Applicable>

#### Potential financial impact figure - maximum (currency)

<Not Applicable>

#### Explanation of financial impact

Calculating an estimate of potential financial impact is a very complex task, since there are several factors that can influence the data to be considered.

#### Primary response to risk

Greater compliance with regulatory requirements

#### Description of response

The company only purchases soy from suppliers that signed the Soy Moratorium. Thus, 100% of JBS soy suppliers, in Amazon biome, are in compliance with Soy Moratorium criteria. In 2017, the due diligence process was established, relies on an automated tool developed especially for third-party reputational risk assessment. Thus, at the time of registration, third parties listed in risk categories will be automatically evaluated by software, being released or disapproved if negative reputational aspects are identified. Currently, the segments mapped with relevant risks are analysed, including any third party that needs a proxy to act on behalf of JBS.

#### Cost of response

0

#### Explanation of cost of response

There are no direct costs related to this action. Deforestation issues are of high relevance to the company and are included in the JBS sustainability strategy. Possible financial impacts related to regulatory issues and costs related to the management of related risks are regularly verified by the company's sustainability area. In this sense, the Company has and follows a risk management policy whereby financial risks are regularly monitored and managed by the Risk Management Committee and by the Board of Directors in order to evaluate the results and the financial impact on the cash flow. Eventual failure to comply with laws and regulations may expose the company to situations that may impact the current demand for products or to acquire new businesses, and possibly subject it to administrative sanctions, damages, fines, injunctions, product recall or foreclosure of your property, as well as possible criminal penalties, any of these may adversely affect your financial results.

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#### Forest risk commodity

Soy

**Type of risk**

Chronic physical

**Geographical scale**

State or equivalent

**Where in your value chain does the risk driver occur?**

Direct operation

Supply chain

**Primary risk driver**

Increased severity of extreme weather events

**Primary potential impact**

Increased operating costs

**Company-specific description**

Deforestation of native forests, associated with climate change, can change agricultural conditions unpredictably. A significant change in weather patterns could affect the supply of raw material.

**Timeframe**

1-3 years

**Magnitude of potential impact**

Medium-high

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact (currency)**

<Not Applicable>

**Potential financial impact figure - minimum (currency)**

<Not Applicable>

**Potential financial impact figure - maximum (currency)**

<Not Applicable>

**Explanation of financial impact**

Calculating an estimate of potential financial impact is a very complex task, since there are several factors that can influence the data to be considered.

**Primary response to risk**

Engagement in multi-stakeholder initiatives

**Description of response**

The company only purchases from suppliers that signed the Soy Moratorium. Thus, 100% of JBS are suppliers, in Amazon biome, are in compliance with Soy Moratorium criteria. In the other areas, we have a commitment to suppliers, ensuring that they do not obtain soy in areas of the biome that have been illegally deforested. Suppliers that do not meet the established socio-environmental criteria are inactivated in the company's registration base, to ensure that we do not do business with them. Examples of the criteria:

- The SELLER declares that it does not supply or purchase products from farms included in the list of areas embargoed by IBAMA or included in the list of the Ministry of Labor that use slave or similar labor. The SELLER declares that the PRODUCT described in this contract does not come from areas of the Amazon biome that have been illegally deforested;
- The SELLER assures that the PRODUCT object of this contract does not come from farms with soy plantations in Permanent Preservation Areas (APP) or in those that may be destined to the composition of the Legal Reserve Area (ARL) of the producing property;
- The SELLER undertakes to use products that have the least impact on the environment, and also to send the packaging and replaced products to the appropriate place, in accordance with applicable legislation.

**Cost of response**

0

**Explanation of cost of response**

There are no direct costs related to this action. Deforestation issues are of high relevance to the company and are included in the JBS sustainability strategy. Possible financial impacts related to regulatory issues and costs related to the management of related risks are regularly verified by the company's sustainability area. In this sense, The Company has and follows a risk management policy whereby financial risks are regularly monitored and managed by the Risk Management Committee and by the Board of Directors in order to evaluate the results and the financial impact on the cash flow. Any failure to comply with laws and regulations may expose the company to situations that may impact the current demand for products or to acquire new businesses, and possibly subject it to administrative sanctions, damages, fines, injunctions, product recall or foreclosure of your property, as well as possible criminal penalties, any of these may adversely affect your financial results. JBS has a commitment to soy suppliers, ensuring that they do not source the raw material in areas that have been illegally deforested. In addition, JBS maintains an extensive database of suppliers, all in accordance with the responsible purchasing policy, so that the company does not face problems related to the supply of raw materials.

**Forest risk commodity**

Cattle products

**Type of risk**

Regulatory

**Geographical scale**

State or equivalent

**Where in your value chain does the risk driver occur?**

Direct operation

Supply chain

**Primary risk driver**

Non-compliance with national legislation

**Primary potential impact**

Decrease in shareholder value

**Company-specific description**

According to JBS sustainability pillar of responsible purchase, Cattle suppliers included on the dirty lists published by the Ministry of Labor and IBAMA, and those whose land overlaps deforested areas, indigenous land or protected areas will be suspended by the company procurement system until they have remedied this situation. JBS Standards of cattle purchasing are expressed in the document "Minimum Criteria for Industrial – Scale Operations with Cattle and Beef Products in the Amazon Biome", which states that the company must not acquire cattle from areas with illegal deforestation, in the Amazon Biome and located within protected areas.

**Timeframe**

1-3 years

**Magnitude of potential impact**

Medium-low

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact (currency)**

24133460

**Potential financial impact figure - minimum (currency)**

<Not Applicable>

**Potential financial impact figure - maximum (currency)**

<Not Applicable>

**Explanation of financial impact**

Calculating an estimate of potential financial impact is a very complex task, since there are several factors that can influence the data to be considered. Supplier diversification is one of the risk prevention actions associated with the company's business. The reported financial impact was estimated based on the restriction on the purchase of raw materials (livestock) from suppliers in non-compliance with the JBS Responsible Purchasing Policy. In 2022, 2,5 thousand suppliers were regularized with the help of the Green Offices.

**Primary response to risk**

Greater traceability of forest-risk commodities

**Description of response**

JBS monitors and selects its suppliers based on its socioenvironmental criteria, such as, for example, not purchasing raw material from deforested land. In this sense, meeting the requirements of the Socio-Environmental Monitoring System is mandatory for all farms located in the Amazon Biome and annually the basis for the purchase of livestock is verified by an independent audit using a sampling method. The Supply Chain Seal program, which certifies criteria to guarantee food safety and standards of customer requirements, brings together protocols on topics such as animal welfare, traceability, sustainability, operation, production and commercialization. All units in Brazil operate according to the guidelines of the Seal are annually audit by the Brazilian Certification Service. Furthermore, JBS is advancing in the assistance and inclusion of producers who seek to adjust the social and environmental situation of their properties through the Green Offices. The program aims to generate engagement and support direct and indirect suppliers in the environmental compliance of their properties, through partnerships with more than 50 consulting firms specializing in the environmental regularization of rural properties and situations of environmental embargoes. In 2022, the JBS Green Offices, distributed in 18 offices, have already benefited more than 2,500 suppliers.

**Cost of response**

5300000

**Explanation of cost of response**

Deforestation issues are of high relevance to the company and are included in the JBS sustainability strategy. Possible financial impacts related to regulatory issues and costs related to the management of related risks are regularly verified by the company's sustainability area. In this sense, The Company has and follows a risk management policy whereby financial risks are regularly monitored and managed by the Risk Management Committee and by the Board of Directors in order to evaluate the results and the financial impact on the cash flow. Eventual failure to comply with laws and regulations may expose the company to situations that may impact the current demand for products or to acquire new businesses, and possibly subject it to administrative sanctions, damages, fines, injunctions, product recall or foreclosure of your property, as well as possible criminal penalties, any of these may adversely affect your financial results. JBS implanted the "Green Offices" inside some Friboi units that offers free consultancy in environmental, legal and technical matters. For this third year, 18 offices has been opened in 5 states in Brazil

## F3.2

### (F3.2) Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?

	Have you identified opportunities?
Timber products	Yes
Palm oil	<Not Applicable>
Cattle products	Yes
Soy	Yes
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

## F3.2a

### (F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.



**Forest risk commodity**

Timber products

**Type of opportunity**

Efficiency

**Where in your value chain does the opportunity occur?**

Direct operation

Supply chain

**Primary forests-related opportunity**

Increased efficiency of manufacturing and/or distribution processes

**Company-specific description**

Every purchase of JBS is analysed in terms of supplier's commitment with JBS Environmental and social criteria. Other opportunities are focused on the reduction of timber consumption, so the company can be less exposed to this commodity deforestation risk. Through its Packaging and Recycling Policy, JBS is committed to reducing, reusing and recycling the maximum amount of materials and to minimize or disposing of waste to landfills, while researching alternative materials and techniques to minimize the environmental impact. Among the actions related to cardboard packaging, the Liner Circular Economy Project stands out, through this project, in 2022, 20.4 tons of label roll waste were removed from landfills and transformed into recycled cellulosic pulp and applied to Friboi's cardboard packaging.

**Estimated timeframe for realization**

1-3 years

**Magnitude of potential impact**

Medium-high

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact figure (currency)**

20400

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

Deforestation issues are of high relevance to the company and are included in the JBS sustainability strategy. Possible financial impacts related to regulatory issues and costs related to the management of related risks are regularly verified by the company's sustainability area. In this sense, The Company has and follows a risk management policy whereby financial risks are regularly monitored and managed by the Risk Management Committee and by the Board of Directors in order to evaluate the results and the financial impact on the cash flow. Eventual situations may expose the company to scenarios that may impact the current demand for products or to acquire new products, and possibly subject it to administrative sanctions or fines, any of these may adversely affect your financial results. O valor foi calculado com base no valor médio de destinação para aterro sanitário (R\$ 100,00) e o volume que deixou de ser encaminhado (24 ton).

**Cost to realize opportunity**

0

**Strategy to realize opportunity**

Increase the portfolio of recycled products and consume of pulp mill residues that were destined for landfills. This project is in line with the company's strategy of realizing the circular economy of the waste generated in the JBS group, through the creation of a portfolio that uses waste generated in the group in its composition.

**Forest risk commodity**

Cattle products

**Type of opportunity**

Efficiency

**Where in your value chain does the opportunity occur?**

Direct operation

Supply chain

**Primary forests-related opportunity**

Increased efficiency of manufacturing and/or distribution processes

**Company-specific description**

JBS maintains a partnership with the Araguaia League, whose members include producers in the Médio Vale do Araguaia region, located in the state of Mato Grosso. The goal is to promote sustainable livestock development in the region and to positively impact the productivity and profitability of the participating properties, to show what really impacts the business, and to guide the way to a more efficient livestock farming with socio-environmental policies. JBS offers technical support from consultants specialized in pasture management and handling, guaranteeing more productivity in environmentally regularized areas and more profitability to the producers. In the 20/21 harvest, the initiative brought together 12 farms and more than 57 thousand head of cattle, distributed over more than 56 thousand hectares. Currently, in the 21/22 harvest, 14 farms and more than 51 thousand head of cattle distributed in 42 thousand hectares are part of the proposal, in the first quarter alone. In addition, JBS also has 18 Green Offices working in offering environmental, legal and technical consulting for free.

**Estimated timeframe for realization**

1-3 years

**Magnitude of potential impact**

High

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact figure (currency)**

24133460

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

There is an increasing demand for products classified as deforestation free according to sustainable supply policies from large retail chains and large players in the food and restaurant sector. This is a growing demand of the market and companies that prepare themselves in this direction create a differential in their performance in compare to their competitors and consequently have a strong influence on the market. Calculating an estimate of potential financial impact is a very complex task, since there are several factors that can influence the data to be considered. Supplier diversification is one of the risk prevention actions associated with the company's business. The reported financial impact was estimated based on the restriction on the purchase of raw materials (livestock) from suppliers in non-compliance with the JBS Responsible Purchasing Policy

**Cost to realize opportunity**

0

**Strategy to realize opportunity**

JBS is building the best alternative to exert a significant financial or strategic impact on the business.

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**Forest risk commodity**

Soy

**Type of opportunity**

Efficiency

**Where in your value chain does the opportunity occur?**

Direct operation

Supply chain

**Primary forests-related opportunity**

Increased efficiency of manufacturing and/or distribution processes

**Company-specific description**

The Company believes that it can play an important role in preventing deforestation through responsible procurement. As part of this effort, it only purchases soybeans from suppliers that are signatories to the Soybean Moratorium, an initiative that works to ensure no soybeans come from illegal deforestation regions in the Amazon Biome.

**Estimated timeframe for realization**

1-3 years

**Magnitude of potential impact**

Medium-high

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

<Not Applicable>

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

In general, for the soybean commodity, the company understands that the current management makes possible the reduction of soybean purchase risks related to deforestation areas.

**Cost to realize opportunity**

0

**Strategy to realize opportunity**

JBS is building the best alternative to exert a significant financial or strategic impact on the business.

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**F4. Governance**

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**F4.1**

**(F4.1) Is there board-level oversight of forests-related issues within your organization?**

Yes

**F4.1a****(F4.1a) Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.**

Position of individual or committee	Responsibilities for forest-related issues
Board-level committee	In JBS' Bylaws, it is defined that the Board of Directors is responsible for, in addition to other attributions conferred on it by law or by the Bylaws themselves. Therefore, the Company maintains an important governance authority for this topic through the JBS Social and Environmental Responsibility Committee, led by the Chairman of the Board of Directors, which has the objective of (i) advising the Board of Directors in the fulfillment of its legal attributions in relation to the sustainability such mapping of risks and opportunities related on climate issues; and (ii) discuss and recommend that the Company adopt policies and measures related to sustainability. Examples of forest-related decisions: the committee guided the discussions and supported the decision to JBS of achieving net zero greenhouse gas emissions. In addition to BRL 1.15 billion in bonds linked to the goal of the Plataforma Pecuaría Transparente of ending illegal deforestation in the supply chain by 2025.

**F4.1b****(F4.1b) Provide further details on the board's oversight of forests-related issues.**

	Frequency that forests-related issues are a scheduled agenda item	Governance mechanisms into which forests-related issues are integrated	Please explain
Row 1	Scheduled - all meetings	Monitoring implementation and performance Reviewing and guiding annual budgets Reviewing and guiding business plans Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding strategy Setting performance objectives Other, please specify (Monitoring and overseeing progress against goals and targets for addressing climate-related issues)	As a priority strictly related to JBS's core operations, climate-related issues are discussed in all meetings of JBS Social and Environmental Responsibility Committee, which reports directly to the Board of Directors - and since 2019 has also the Board Chairman as member. Discussions on this subject comprises the assessment and review of the related strategy elements; the undergoing action plan and its related budget; the assessment of every business plan, whether it is considering climate related issues, setting underlying performance objectives, monitoring its implementation and monitoring its performance through following the results of the emissions reductions projects and KPIs of the related strategic drivers, for example, correcting any needed routing paths. In 2022, one of the guidelines presented and discussed by the board was the JBS decarbonization plan, JBS emissions was discussed due to main company NetZero Challenge.

**F4.1d****(F4.1d) Does your organization have at least one board member with competence on forests-related issues?****Row 1****Board member(s) have competence on forests-related issues**

Yes

**Criteria used to assess competence on forests-related issues**

According to the Company's Bylaws, it is incumbent upon the Board of Directors, in addition to other attributions conferred upon it by law or by the Bylaws, to establish the general guidelines for the Company's business, considering the safety of people, social development and the respect for the environment. In addition, the Company complies with the provisions of the Internal Regulations of the Board of Directors and Committees, the Code of Conduct and Ethics, as well as current legislation.

As for the process of nominating and evaluating the competences of Members of the Board of Directors, Executive Board and Committees, the Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees provides that members must have complementary skills, being highly qualified professionals with extensive experience (technical, professional, academic) aligned with the needs of JBS's business. Aware of the challenge that climate change represents for the company, skills in sustainability and climate change are part of the assessment.

In addition, the Socio-Environmental Responsibility Committee is an advisory Committee to the Board of Directors with the objective, among other responsibilities, of debating and recommending that the Company adopt policies and measures related to sustainability and socio-environmental responsibility, including initiatives and social advances in communities in the places where the Company has activities.

**Primary reason for no board-level competence on forests-related issues**

&lt;Not Applicable&gt;

**Explain why your organization does not have at least one board member with competence on forests-related issues and any plans to address board-level competence in the future**

&lt;Not Applicable&gt;

**F4.2**

**(F4.2) Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).**

Name of the position(s) and/or committee(s)	Forests-related responsibilities of this position	Frequency of reporting to the board on forests-related issues	Please explain
Chief Sustainability Officer (CSO)	Assessing forests-related risks and opportunities	Quarterly	The Socio-Environmental Responsibility Committee is responsible for dealing with and connecting all topics related to the company's business in an overall perspective. This role includes the identification, addressing and treatment of critical issues that result in risks or business impact, define the establishment of sustainability goals, monitoring and implementation of policies, strategies and specific initiatives, as well as the evaluation of proposals of investments in sustainability. The information is handled weekly between the Business Unit Presidency and Board of Directors. The Sustainability Committee meets quarterly. The information and insights that involves the Company result and performance regarding climate issues are provided by CSO to the Social and Environmental Responsibility Committee. In 2022, reinforcing its commitment towards a global ESG Agenda JBS created the role of Global Chief Sustainability Office. In general terms, the Global CSO's responsibility is to lead JBS sustainability area with focus on developing JBS's science based goal plan to fulfill the commitment to NetZero, assessing and managing climate risks and opportunities - sustainability strategy to support risk management, reduce the Company's environmental footprint and manage relationships with society and stakeholder engagement.

### F4.3

**(F4.3) Do you provide incentives to C-suite employees or board members for the management of forests-related issues?**

	Provide incentives for management of forests-related issues	Comment
Row 1	Yes	Different types of incentives related to sustainability themes are applied. Since internal an external communicates and also climate change targets linked to the variable remuneration of JBS' senior executives. In line with our journey towards Net Zero, a variable compensation policy linked to climate and forest goals is being designed for the company's top executives. The policy will be published once the SBTi targets are validated.

### F4.3a

**(F4.3a) What incentives are provided to C-Suite employees or board members for the management of forests-related issues (do not include the names of individuals)?**

	Role(s) entitled to incentive?	Performance indicator	Contribution of incentives to the achievement of your organization's forests-related commitments	Please explain
Monetary reward	Chief Operating Officer (COO)	Ending deforestation and/or conversion of other natural ecosystems		The eco-efficiency and emissions reduction efforts (projects and targets) at JBS are carried out in the global level and includes all business units (beef, leather, poultry, etc.). Based on ISO 14001, operational units are underpinned by the implementation of the environmental management system and by the action plans from the sustainability assessment strategy, which contains targets for water consumption, wastewater treatment, environmental compliance, by-product recovery in wastewater treatment plant, energy efficiency and solid waste (indicators related to production). The operational unit's projects are essentially linked to targets related to JBS's program of annual bonus, resulting in monetary rewards for the COOs, which includes energy, facility, and environmental/sustainability targets.
Non-monetary reward	Other, please specify (All employees)	Ending deforestation and/or conversion of other natural ecosystems		JBS understands that employee engagement is fundamental to achieving the NetZero commitment and, therefore, all employees have been strongly engaged in this cause. Internally, the Company structured a working group (WG) with the participation of focal points from all businesses (Brazil, USA, Canada, Mexico, Europe, Australia/New Zealand) to identify solutions that reduce greenhouse gas emissions and can generate value. The group holds periodic meetings to Exchange experiences and search for common projects. In Brazil, six other WGs were also created to identify and analyse proposals for Brazilian operations. They are: GT Agro, GT Origination, GT Engineering & Energy, GT Environment, GT R&D, Innovation and Circular Economy and GT Logistics. The coordination and consolidation of all these initiatives is the responsibility of a new function created within the Company, that of Global PMO for Net Zero, reporting directly to JBS' Global CEO. To reinforce JBS' commitment to the topic, a variable compensation policy linked to climate goals is being designed for senior executives

### F4.4

**(F4.4) Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?**

Yes (you may attach the report – this is optional)

Release de Resultados 4T22 e 2022.pdf

Demonstrações Financeiras\_ ITR\_DFP.pdf

Apresentação Institucional incluindo resultados do 4T22 e 2022.pdf

### F4.5

**(F4.5) Does your organization have a policy that includes forests-related issues?**

Yes, we have a documented forests policy that is publicly available

F4.5a

(F4.5a) Select the options to describe the scope and content of your policy.

Row 1

Scope

Selected facilities, businesses or geographies only

Commodity coverage

General forests policy covering all commodities  
Cattle products  
Timber products

Content

Commitment to eliminate deforestation  
Adoption of the UN International Labour Organization principles  
Commitment to take action beyond own supply chain to tackle environmental issues  
Commitment to protect rights and livelihoods of local communities  
Commitment to transparency  
Recognition of potential business impact on forests and other natural ecosystems  
Description of forest risk commodities, parts of the business, and stages of value-chain covered by the policy  
Description of forests-related performance standards for direct operations

Document attachment

-politica-de-bea-portugues.pdf

Please explain

The Company's global sustainability priorities are: product integrity, animal welfare, environmental stewardship and social responsibility. To conduct sustainability management at the corporate level, JBS has established leaders in Brazil and the USA, in addition to locally designating people to this theme at each business. Regional leaders are also tasked with engaging business areas with a commitment to sustainable action and with spreading this same vision across the value chain, serving as an interface for the Company's communications with its stakeholders. JBS understands that its relationship with suppliers is essential and relevant to the prosperity of the value chain. That is why the Company developed a series of actions to build closer relationships with its stakeholders that are based on confidence, respect, ethics and transparency. With a regular dialog with its suppliers, especially in relation to matters related to respecting human rights and national and local labor laws, JBS has been a signatory of the National Pact to Eradicate Slave Labour since 2007, and has been a member of the Institute for the National Pact to Eradicate Slave Labour (InPACTO) since 2014. In addition, JBS is bringing forward its target of zero illegal deforestation for the suppliers of its suppliers in the Cerrado, Pantanal, Atlantic Forest and Caatinga biomes from 2030 to 2025. This mirrors the commitment already established for the Amazon. The Transparent Livestock Farming Platform has enabled the date to be brought forward. Using blockchain technology, JBS will increase the traceability of the supply chain by 2025, identifying upstream links and enforcing sustainability criteria when analysing the suppliers of its own suppliers in Every biome where it operates.

F4.6

(F4.6) Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?

Forest risk commodity	Public commitments made
Soy	Yes
Timber products	Yes
Cattle products	Yes

F4.6a

(F4.6a) Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?

Soy Moratorium  
Cattle Agreement (TAC)  
Other, please specify (Forest Stewardship Council (FSC))

F4.6b

(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.

Forest risk commodity

Timber products

Criteria

No sourcing of illegally produced and/or traded forest risk commodities  
No sourcing of forest risk commodities from unknown/controversial sources  
Restricting the sourcing and/or trade of forest risk commodities to credible certified sources

Operational coverage

Supply chain

**% of total production/ consumption covered by commitment**

100%

**Cutoff date**

No cutoff date

**Forest risk countries/areas that the cutoff date applies to**

Please select

**Reason for selecting cutoff date**

Please select

**Commitment target date**

2021-25

**Please explain**

JBS only uses cardboard certified by Forest Stewardship Council (FSC), which is also a permanent commitment and certifies that the raw material used in the production of its packaging comes from forests maintained and managed responsibly, thus ensuring the best environmental practices throughout the productive process. In this way, by purchasing the certified material we ensure that the forests from which the raw material is derived were exploited in accordance with all existing laws, in an ecologically correct, socially just and economically viable way. In the case of wood (biomass used as fuel for industrial boilers) 100% of timber suppliers have to present the Forest Origin Document, which is a mandatory license established by the Ministry of the Environment (MMA) for the control of native forestry product and sub product transportation and commercialization. It presents information on the origin, destination, quantity and purpose of transportation. JBS reaffirms that despite the reported deadline the company's commitment is continuous. For forest products whose purpose is to use biomass for fuel in industrial boilers, 100% of suppliers must present the Document of Forest Origin, a mandatory license instituted by the Ministry of the Environment (MMA) to control native forest products and by-products. transport and marketing. The document presents information about the origin, destination, quantity and purpose of the transport. JBS reaffirms that the company has an ongoing commitment to this issue.

**Forest risk commodity**

Cattle products

**Criteria**

Zero gross deforestation/ no deforestation

**Operational coverage**

Supply chain

**% of total production/ consumption covered by commitment**

100%

**Cutoff date**

2008

**Forest risk countries/areas that the cutoff date applies to**

Please select

**Reason for selecting cutoff date**

Please select

**Commitment target date**

2021-25

**Please explain**

JBS made a public commitment to not purchase cattle from ranches responsible for deforestation of the Amazon Biome region, which is a permanent commitment. To ensure compliance, JBS developed a social and environmental monitoring system for the farms that supply livestock to the company. This monitoring system is composed of 2 integrated mechanisms of analysis. The first verifies the existence of farms or livestock supplier in the lists published by the MTE – Registry of Employers Fined for Compulsory Labor and the list of areas embargoed due to illegal deforestation published by the Brazilian Institute of the IBAMA. The second uses a geographic information system for the geo-spatial monitoring of farms supplying the company with livestock located in the Legal Amazon region to identify suppliers involved in deforestation, invasion of indigenous lands or environmental conservation units. To comply with the commitment, the System for livestock supplier farms is audited annually, and the results are published on JBS's website. JBS has improved its Monitoring System in a joint effort with the Departments of Sustainability, Cattle Sourcing and Information Technology, and with the support of a specialized consulting firm. Around 90 thousand registered Brazilian cattle suppliers are assessed daily using satellite imagery, farm geo-referencing data and information from government agencies. This monitoring system covers over 45 million ha in the Amazon region and 430 Brazilian cities. If it detects farms that fail to comply with any of the Company's social and environmental criteria, the system suspends trading with the supplier and blocks purchases until the situation has been corrected. Zero Deforestation conversion: the generation of engagement of its suppliers, through technical training aimed at the management of property and the production, which enables the increase productivity, in order to recover degraded pastures, generate reductions of GHG emissions and avoid the conversion of soil to new agricultural production areas in order to allow deforestation. Forest Restoration: Vendors who are blocked, are not eligible for JBS, are guided by techniques and are encouraged to seek the regularization of their properties. For the deforestation criteria, for a property regularization, the project must present a reforestation recovery Project for the degraded area. In addition, JBS is bringing forward its target of zero illegal deforestation for the suppliers of its suppliers in the Cerrado, Pantanal, Atlantic Forest and Caatinga biomes from 2030 to 2025. This mirrors the commitment already established for the Amazon. The Transparent Livestock Farming Platform has enabled the date to be brought forward. Using blockchain technology, JBS will increase the traceability of the supply chain by 2025, identifying upstream links and enforcing Sustainability criteria when analysing the suppliers of its own suppliers in every biome where it operates.

**Forest risk commodity**

Soy

**Criteria**

Zero gross deforestation/ no deforestation

**Operational coverage**

Supply chain

**% of total production/ consumption covered by commitment**

100%

**Cutoff date**

2006

**Forest risk countries/areas that the cutoff date applies to**

Any other countries/areas

#### Reason for selecting cutoff date

Other, please specify (Amazon Legal)

#### Commitment target date

2021-25

#### Please explain

JBS only purchases soy from suppliers that follows the Soy Moratorium, which is a permanent commitment. In July 2006, the Brazilian Association of Vegetable Oils Industries - ABIÓVE and the Brazilian Association of Cereal Exporters - ANEC pledged not to market or finance the soybeans produced in areas that were deforested in the Amazon Biome after that date. The Moratorium responded to the questioning of environmental groups and clients from Brazil abroad that started to promote arrangements to generate new sustainable rules for the cultivation and commercialization of soybeans. The monitoring of the Soy Moratorium produced evidence that the soy have a negligible participation in the deforestation that occurred after July 2008 and that the expansion of the Brazilian soybean is not an important vector of deforestation in the Amazon Biome. JBS reaffirms that despite the reported deadline the company's commitment is continuous.

## F5. Business strategy

### F5.1

#### (F5.1) Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are forests-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, forests-related issues are integrated	16-20	Forest issues are fully integrated with JBS objectives, strategies and business plan, as well as our responsibility to produce sustainable, safe and quality food. In a cyclical way, the company understands that it is necessary to act strongly to raise awareness and engage suppliers to disseminate sustainability policy and make it more transparent, transforming its objectives, goals and concerns into the same of its suppliers. In this sense, in March 2021, JBS announced its commitment to achieve zero net greenhouse gas emissions by 2040, reducing its direct and indirect emissions (scopes emissions (scopes 1, 2 and 3) and offsetting all residual emissions. To accomplish our net zero ambitions, JBS will adopt several strategies to achieve reductions in emissions and promote transparent accountability, including 100% of our beef supply chain suppliers free of illegal deforestation in the Brazilian biomes by 2025. In April 2021, JBS launched the Transparent Livestock Platform, which uses blockchain technology and allows us to advance cattle traceability and monitor our entire supply chain, including suppliers of our suppliers. This is a significant technological breakthrough that will eliminate the remaining of deforestation risk from our beef value chain in Brazil by 2025. In line with the above, we anticipated by five years our zero illegal deforestation target across our entire cattle supply chain for our operation outside the Amazon, which are the Cerrado, Pantanal, Atlantic Forest and Caatinga biomes from 2030 to 2025. JBS will focus on a range of nature-based solutions, such as investments in reforestation and forest restoration. JBS' Net Zero goal includes the company's global operations, covering agricultural producers and other suppliers, as well as customers, in its efforts to reach net emissions equal to zero. In this way, the monitoring of its entire production chain in the Amazon is a fundamental part of JBS' strategy towards Net Zero.
Strategy for long-term objectives	Yes, forests-related issues are integrated	16-20	Forest issues are fully integrated with JBS objectives, strategies, and business plan, as well as our responsibility to produce sustainable, safe and quality food. The JBS has the commitment to meeting the food and nutritional needs of the growing global population in a sustainable way is the greatest challenge of our time. This will require everyone to do more with less, maximize the efficient use of our natural resources and incorporate the latest technologies, innovations, and best practices into all of our food production systems. In this sense, in March 2021, JBS announced its commitment to achieve net zero greenhouse gas emissions, reducing its direct and indirect emissions and offsetting all residual emissions. To accomplish our net zero ambitions, JBS will adopt several strategies to achieve reductions in emissions and promote transparent accountability, including 100% of our beef supply chain suppliers free of illegal deforestation in the Brazilian biomes by 2025. In addition to advancing supply chain traceability, JBS is also committed to driving supplier transformation. JBS is providing legal and environmental advisory services to support producers' efforts to resolve their property's environmental liabilities and enhance sustainable production. These services are available free of charge to all ranchers who join the platform through the JBS Green Offices. Our teams are connected to a network of consultants specialized in environmental issues that will help producers in practical activities, such as registering the property in the Rural Environmental Registry (CAR), reforestation plans to meet the Environmental Regularization Program (PRA), in addition to supporting processes for the regularization of areas with illegal deforestation or environmental embargoes by IBAMA or State Environmental Secretariats. All this technical support will be free to our suppliers. More than 1,400 suppliers have already been served since April 2021. JBS will focus on a range of nature-based solutions, such as investments in reforestation and forest restoration. This project is strategic to achieve the Net Zero commitment by 2040.
Financial planning	Yes, forests-related issues are integrated	16-20	Annually resources are allocated for the continuity of existing systems and programs, as well as new investments for the development of new projects. Launched in 2020, the JBS Fund for the Amazon will receive an investment of R\$ 250 million from JBS in the first five years to ensure the start of activities and implementation of the initiatives approved. The Fund aims to finance the sustainable development of local communities in the Amazon Biome, with initiatives that involve bioeconomy, reforestation and technological and technological development. In June 2021, JBS announced six projects that aim at sustainable development to receive investments from the Amazon Fund. The fundamental pillars of the fund are: (i) development of the value chain; (ii) conservation and restoration of forests; (iii) support to communities; and (iv) scientific and technological development. The first pillar consists of three main initiatives. The first is a blockchain platform that will allow the Company to include in its monitoring base the suppliers of its beef suppliers until 2025. The second initiative is the sharing of the company's supplier monitoring technology and responsible purchasing policy with its value chain, which includes the entire food industry, from ranchers, farmers to financial institutions and agribusiness. The third initiative will be environmental, agricultural and legal support to suppliers. The other three pillars will be achieved through the work of the JBS Fund for the Amazon to finance actions and projects for sustainable development in the biome. The company reinforces its commitment to achieving a chain of cattle suppliers – including its suppliers' suppliers – free from illegal deforestation in the Amazon, Cerrado and other Brazilian biomes by 2025. The second largest food company in the world and a global leader in protein has committed to zeroing the balance of greenhouse gas emissions throughout its diversified value chain, lower the intensity of direct and indirect transfers and offsetting all residual emissions. JBS' Net Zero goal includes the company's global operations, covering agricultural producers and other suppliers, as well as customers..

## F6. Implementation

### F6.1

#### (F6.1) Did you have any forests-related timebound and quantifiable targets that were active during the reporting year?

Yes

### F6.1a

**(F6.1a) Provide details of your forests-related timebound and quantifiable target(s) and progress made.**

**Target reference number**

Target 4

**Forest risk commodity**

Cattle products

**Year target was set**

2021

**Target coverage**

Business division

**Target category**

Other, please specify (Engagement with direct and indirect suppliers)

**Metric**

Other, please specify (Engagement with direct and indirect suppliers)

**Traceability point**

<Not Applicable>

**Third-party certification scheme**

<Not Applicable>

**Base year**

2020

**Base year figure**

0

**Target year**

2022

**Target year figure**

36

**Reporting year figure**

36

**% of target achieved relative to base year [auto-calculated]**

**Target status in reporting year**

Achieved

**Is this target linked to a commitment?**

Zero net/gross deforestation

**Please explain**

Forest issues are fully integrated with JBS objectives, strategies and business plan. In a cyclical way, the company understands that it is necessary to act strongly to raise awareness and engage both direct and indirect suppliers to disseminate sustainability policy, and achieve 100% transparency, transforming its objectives, goals and concerns into the same of its suppliers. In this sense, JBS announced its intention to work toward net-zero greenhouse gas emissions by 2040, so that a chain of the Company's cattle suppliers, including its suppliers' suppliers, is free from illegal deforestation in the Amazon Biome, Cerrado, Pantanal, Atlantic Forest and Caatinga biomes by 2025, with focus on priority biomes at greatest risk.

Using blockchain technology, JBS will increase the traceability of the supply chain by 2025, identifying upstream links and enforcing sustainability criteria when analysing the suppliers of its own suppliers in every biome where it operates. So with that it is possible to involve the supply chain and stakeholders from various sectors to create common standards and scale up the no-deforestation ambition.

In addition to expanding the monitoring system and tracking the supply chain, JBS is assisting producers enhance the environmental performance of their properties. In 2021, the project Green Office was launched, with the objective of supporting direct and indirect suppliers with environmental, technical and legal adequacy by professionals financed by the company. The program aims to generate engagement and support direct and indirect suppliers in the environmental regularization of their properties, and provide economic opportunities for farmers and communities. The program offers free technical support, distributed in 18 offices located at Friboi units, through partnerships with more than 50 consultancies specialized in environmental regularization of rural properties. Producers also have the benefit of accessing rural credit through JBS partner financial institutions. The program has supported producers in the regularization of deforestation, through the Environmental Regularization Program (PRA, acronym in Portuguese), and situations of environmental embargoes. In 2022, 2,5 thousand suppliers were regularized with the help of the Green Offices.

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**Target reference number**

Target 5

**Forest risk commodity**

Cattle products

**Year target was set**

2021

**Target coverage**

Business division

**Target category**

Other, please specify (Engagement with direct and indirect suppliers)

**Metric**

Other, please specify (Engagement with direct and indirect suppliers)

**Traceability point**

<Not Applicable>

**Third-party certification scheme**

<Not Applicable>



**Base year**

2021

**Base year figure**

0

**Target year**

2022

**Target year figure**

100

**Reporting year figure**

36

**% of target achieved relative to base year [auto-calculated]****Target status in reporting year**

Underway

**Is this target linked to a commitment?**

Other environmental commitments

**Please explain**

Forest issues are fully integrated with JBS objectives, strategies and business plan. In a cyclical way, the company understands that it is necessary to act strongly to raise awareness and engage both direct and indirect suppliers to disseminate sustainability policy, and achieve 100% transparency, transforming its objectives, goals and concerns into the same of its suppliers. In this sense, JBS announced the Net Zero commitment for 2040, so that a chain of the Company's cattle suppliers, including its suppliers' suppliers, is free from illegal deforestation in the Amazon Biome, Cerrado, Pantanal, Atlantic Forest and Caatinga biomes by 2025, with focus on priority biomes at greatest risk.

Using blockchain technology, JBS will increase the traceability of the supply chain by 2025, identifying upstream links and enforcing sustainability criteria when analysing the suppliers of its own suppliers in every biome where it operates. So with that it is possible to involve the supply chain and stakeholders from various sectors to create common standards and scale up the no-deforestation ambition.

In addition to expanding the monitoring system and tracking the supply chain, JBS is assisting producers enhance the environmental performance of their properties. In 2021, the project Green Office was launched, with the objective of supporting direct and indirect suppliers with environmental, technical and legal adequacy by professionals financed by the company. The program aims to generate engagement and support direct and indirect suppliers in the environmental regularization of their properties, and provide economic opportunities for farmers and communities. The program offers free technical support, distributed in 18 offices located at Friboi units, through partnerships with more than 50 consultancies specialized in environmental regularization of rural properties. Producers also have the benefit of accessing rural credit through JBS partner financial institutions. The program has supported producers in the regularization of deforestation, through the Environmental Regularization Program (PRA, acronym in Portuguese), and situations of environmental embargoes. In 2022, 2,5 thousand suppliers were regularized with the help of the Green Offices.

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**F6.2**

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**(F6.2) Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?**

	Do you have system(s) in place?	Supply chain coverage	Description of traceability system	Exclusions	Description of exclusion
Timber products	Yes	Volume from direct suppliers only	JBS is one of the largest consumers of paper/cardboard in Brazil, as it uses the material to produce the packaging for its products and 100% of the paper/cardboard acquired has FSC certification, which is part of the selection criteria for suppliers of this material. Moreover, JBS has a target to 100% of timber purchases comply with the criteria established in JBS Environmental Policy. Since FSC certification is a purchasing criteria, 100% of the product / suppliers are in agreement with this criteria. Supplier registration data and data of the purchased products allow the identification of the origin of its production and manufacture.	Specific product line(s)	JBS purchase cardboard (used in packaging) and paper in general (office use) only from certified suppliers by FSC (Forest Stewardship Council) in the form Chain of Custody. In this way, certification is a criterion for hiring the supplier, becoming a competitive differential. The use of cardboard in JBS operations is significant, since the products are stored and sold in secondary packaging made of it. JBS purchase pallets PBR (Brazilian pallet pattern) certified by ABRAS (Brazilian Association of Supermarkets).
Palm oil	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Cattle products	Yes	Volume from direct suppliers only	The Monitoring Protocol for Cattle Suppliers in the Amazon is part of a comprehensive Monitoring, Reporting and Verification (MRV) system. Together, the Audit Protocol to the Monitoring of Cattle Suppliers in the Amazon and an Audit Report Template will be published so the signatories can be audited. The Monitoring Protocol is structured with basis on 11 criteria for compliance with the TACs, five of which are monitorable by geospatial analysis, two by analysis of official public lists of government agencies, three through documentary analysis of CAR/LAR/GTA records and one by analysing the productivity of the supplier farm. In addition, JBS announced initiatives to reduce emissions including monitoring and traceability of the supply chain, to ensure a deforestation-free supply chain. In April 2021, JBS launched the Transparent Livestock Platform, which uses blockchain technology and allows to advance cattle traceability and monitor the entire supply chain, including direct and indirect suppliers. Using blockchain technology, JBS will increase the traceability of the supply chain by 2025, identifying upstream links and enforcing sustainability criteria when analysing the suppliers of its own suppliers in every biome where it operates.	Specific supplier(s)	The efforts of data collection, supplier information and analysis of the socioenvironmental monitoring system are limited-partly-to direct cattle suppliers, despite the efforts that have been made to contemplate indirect supplier. The traceability of the entire meat chain, although a complex task, can be achieved in the medium term. As one of the biggest challenges in the entire supply chain, to track all stages of the supply chain includes indirect suppliers (those who sell animals to JBS direct suppliers), thus the accessing to information is essential. The indirect supplier issue is structural and quite different from the direct supplier monitoring approaches and requires collaborative work and a solid approach at the industry level, rather than the traditional view of full animal traceability. In this way, in April 2021, JBS launched the Transparent Livestock Platform, which uses blockchain technology and allows to advance cattle traceability and monitor the entire supply chain, including direct and indirect suppliers. All JBS beef suppliers must join the program by the end of 2025. In addition to expanding the monitoring system and traceability the supply chain, JBS is assisting producers enhance the environmental performance of their properties through its network of Green Offices located at its processing units in several regions of the country. Fifteen offices have already opened to provide guidance to all producers who adhere to the Transparent Livestock Farming Platform.
Soy	Yes	Volume from direct suppliers only	JBS has a target to 100% of soybean purchases comply with the criteria established in JBS Environmental Policy. Additionally, JBS only purchases soybeans from suppliers that are signatories to the Soybean Moratorium to ensure that no soybeans come from illegal deforestation regions in the Amazon Biome	Facility	We exclude materials processed by third-party manufacturers.
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

**F6.2a**

**(F6.2a) Provide details on the level of traceability your organization has for its disclosed commodity(ies).**

Forest risk commodity	Point to which commodity is traceable	Countries/areas to which this traceability point applies	% of total production/consumption volume traceable
Timber products	Forest management unit	Brazil	100
Cattle products	Fattening farm	Brazil	100
Soy	Municipality or equivalent	Brazil	100

**F6.3**

**(F6.3) Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?**

	Third-party certification scheme adopted?	% of total production and/or consumption volume certified
Timber products	Yes	100
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	Yes	100
Soy	Yes	100
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

(F6.3a) Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.

**Forest risk commodity**

Timber products

**Third-party certification scheme**

FSC Chain of Custody

**Chain-of-custody model used**

<Not Applicable>

**% of total production/consumption volume certified**

100

**Form of commodity**

Secondary packaging

**Volume of production/ consumption certified**

1499728.67

**Metric for volume**

Metric tons

**Is this certified by more than one scheme?**

No

**Is embedded soy certified through this scheme?**

Please select

**Please explain**

JBS purchase cardboard (used in packaging) and paper in general (office use) only from certified suppliers by FSC (Forest Stewardship Council) in the form Chain of Custody. In this way, certification is a criterion for hiring the supplier, becoming a competitive differential. The use of cardboard in JBS operations is significant, since the products are stored and sold in secondary packaging made of it. JBS purchase pallets PBR (Brazilian pallet pattern) certified by ABRAS (Brazilian Association of Supermarkets).

**Forest risk commodity**

Cattle products

**Third-party certification scheme**

Other, please specify (LWG – Leather Working Group)

**Chain-of-custody model used**

Certificate trading

**% of total production/consumption volume certified**

100

**Form of commodity**

Hides/ leather

**Volume of production/ consumption certified**

6500000

**Metric for volume**

Other, please specify (Hides/Leather)

**Is this certified by more than one scheme?**

No

**Is embedded soy certified through this scheme?**

Please select

**Please explain**

JBS hides have been certified by the Leather Working Group (LWG), all receiving top marks in traceability. The Leather Working Group (LWG) is an organization that promotes sustainable practices in the leather industry. It sets environmental standards and assesses the compliance of leather manufacturers around the world. LWG certification has significant relevance for the leather industry in Brazil, as it enhances the country's reputation for responsible production, promotes environmentally sound practices and increases market access for Brazilian leather products. The Transparent Livestock Platform has reached its engagement target for 2021. In December 2021, the number of registered animals corresponded to 14.6% of the total processed by the Company in 2020.

by the Company in 2020. The system monitors a wide range of issues, from deforestation of native forest, invasion of indigenous lands and environmental conservation areas, or areas embargoed by the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA). Gentle Leather in numbers:

- 65% less CO2 emissions in the transportation of wet-blue leather, reducing the number of trucks needed to transport the product;
- 54.2% less water and a 20% drop in energy used during the tanning process;
- A 28% reduction in the use of finishing products;
- A reduction of up to 45% in the waste of leather trimmings.

**Forest risk commodity**

Soy

**Third-party certification scheme**

Other, please specify (Soy Moratorium)

**Chain-of-custody model used**

Certificate trading

**% of total production/consumption volume certified**

100

**Form of commodity**

Soy bean meal

**Volume of production/ consumption certified**

1755598.89

**Metric for volume**

Metric tons

**Is this certified by more than one scheme?**

No

**Is embedded soy certified through this scheme?**

No

**Please explain**

The company only purchases soy from suppliers that signed the Soy Moratorium. In 2016, JBS joined the Applied Life Cycle (CiViA) initiative of the Getúlio Vargas Foundation's Center for Sustainability Studies (FGV), with the objective of incorporating the quantification and management of the environmental impacts of products and services through the life cycle. Two pilot projects were developed (Picanha Maturatta Friboi and chicken from Seara), considering the carbon emissions and water consumption of all stages of production until the use and disposal of the final consumer. These projects have allowed the company a new look at the product, identifying the most representative production phases of environmental impacts and the related opportunities. Deforestation may be directly related to the carbon footprint of the products, since deforestation for livestock production or soybean production (cattle and poultry feed) may represent a large share of the emissions from land use change.

**F6.4****(F6.4) For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?**

	A system to control, monitor or verify compliance	Comment
Timber products	Yes, we have a system in place, but for other commitments	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	Yes, we have a system in place for our no conversion and/or deforestation commitments	<Not Applicable>
Soy	Yes, we have a system in place, but for other commitments	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

**F6.4a**

**(F6.4a) Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).**

**Forest risk commodity**

Cattle products

**Operational coverage**

Supply chain

**Description of control systems**

Currently, JBS' Responsible Raw Material Purchasing Policy already monitors 100% of the Company's beef suppliers on a daily basis according to strict sustainability criteria. This analysis is done online and daily by JBS Geo-Monitoring System that assesses almost 73,000 cattle suppliers daily using advanced satellite imaging and supplier farm geo-referencing data across the Amazon and others biomes in Brazil. In order to ensure a deforestation-free chain, in 2021 we began operating the Transparent Livestock Platform, which, using blockchain technology, makes the tracking of the cattle chain operational. The goal is to achieve a deforestation-free supply structure by 2025, including direct and indirect suppliers. The new platform with blockchain technology is an initiative that will cross information from the Company's suppliers with animal transit data. 14.6% of the heads of cattle processed by the Company in 2020 were included in the Platform.

**Monitoring and verification approach**

Geospatial monitoring tool

**% of total volume in compliance**

100%

**% of total suppliers in compliance**

100%

**Response to supplier non-compliance**

Suspend & engage

**% of non-compliant suppliers engaged**

<Not Applicable>

**Procedures to address and resolve non-compliance with suppliers**

Providing information on appropriate actions that can be taken to address non-compliance

Re-integrating suppliers back into supply chain based on the successful and verifiable completion of activities

**Please explain**

If any supplier does not meet the company's supply standards (Responsible Purchasing Policy), it will be suspended until its adequacy. The suppliers are guidelines to be regularized, in some cases the environmental regularization of the producer, or of the property, will depend on the payment of fines and reforestation projects that must be signed with the responsible state or federal agencies. In addition to advancing supply chain traceability, JBS is also providing legal and environmental advisory services to support producers' efforts to resolve their property's environmental liabilities and enhance sustainable production. These services are available free of charge to all ranchers who join the platform through the JBS Green Offices. JBS has opened 18 Green Offices to assist ranchers in these efforts and to provide bespoke advice around the issues they face which can range from paperwork complications, to the need for a conservation plan or the need to reforest part of their property according to the Brazilian law. More than 5,5 thousand suppliers have already been attended to since April 2021.

## F6.5

**(F6.5) Indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code, and provide details of your methods and progress.**

	Do you collect data on this indicator?	Percentage compliance with indicator	Method(s) for collecting data	Frequency of collecting data
% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of owned and/or managed properties with no gross deforestation after July 2008	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>
% of suppliers with no gross deforestation after July 2008	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>

## F6.6

**(F6.6) For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.**

	Assess legal compliance with forest regulations	Comment
Timber products	Yes, from both suppliers and owned/managed land	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	Yes, from both suppliers and owned/managed land	<Not Applicable>
Soy	Yes, from suppliers	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

## F6.6a

**(F6.6a) For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.**

### Timber products

#### Procedure to ensure legal compliance

The Compliance department area has a Global Director, responsible for the implementation and supervision of initiatives in all regions of JBS. To that end, an organizational structure was defined with the hiring of more resources to ensure that business practices ensure ethics and good conduct for all, as well as compliance with all internal laws, policies and procedures. One of the pillars of action is Due Diligence. Since 2017, JBS has improved the practices of third party reputational assessment (Due Diligence). Once performed manually for a few risk segments, the Company hired expert advice on the subject to automate the process as much as possible, with the expectation of increasing the volume of analysis. Currently, the segments mapped with relevant risks are analysed, including any third party that needs a proxy to act on behalf of JBS. The Due Diligence procedure was integrated into the third-party registration process. Thus, at the time of registration, the third parties listed in risk categories will be automatically evaluated by a software, being released or disapproved if negative reputational aspects are identified.

#### Country/Area of origin

Brazil

#### Law and/or mandatory standard(s)

General assessment of legal compliance

#### Comment

The company has a Code of Conduct for Business Associates. Third parties that carry out any type of transaction with JBS, such as customers and suppliers, must follow this Code.

### Cattle products

#### Procedure to ensure legal compliance

The Monitoring Protocol for Cattle Suppliers in the Amazon is part of a comprehensive Monitoring, Reporting and Verification (MRV) system. Together, the Audit Protocol to the Monitoring of Cattle Suppliers in the Amazon and an Audit Report Template will be published so the signatories can be audited. The Monitoring Protocol is structured with basis on 11 criteria for compliance with the TACs, five of which are monitorable by geospatial analysis, two by analysis of official public lists of government agencies, three through documentary analysis of CAR/LAR/GTA records and one by analysing the productivity of the supplier farm. In April 2021, JBS launched the Transparent Livestock Platform, which uses blockchain technology and allows us to advance cattle traceability and monitor our entire supply chain, including suppliers of our suppliers. This is a significant technological breakthrough that will eliminate the remaining of deforestation risk from our beef value chain in Brazil by 2025. The initiative will use blockchain technology precisely to provide confidentiality and security in accessing information and transparency in the analysis of suppliers. The work will be audited and its results reported in the annual and sustainability report. The Company will carry out engagement campaigns with suppliers and entities so that by the end of 2025, its suppliers' suppliers are on the Platform.

#### Country/Area of origin

Brazil

#### Law and/or mandatory standard(s)

General assessment of legal compliance

#### Comment

The company has a Code of Conduct for Business Associates. Third parties that carry out any type of transaction with JBS, such as customers and suppliers, must follow this Code.

### Soy

#### Procedure to ensure legal compliance

The Compliance department area has a Global Director, responsible for the implementation and supervision of initiatives in all regions of JBS. To that end, an organizational structure was defined with the hiring of more resources to ensure that business practices ensure ethics and good conduct for all, as well as compliance with all internal laws, policies and procedures. One of the pillars of action is Due Diligence. The Due Diligence procedure was integrated into the third-party registration process. Thus, at the time of registration, the third parties listed in risk categories will be automatically evaluated by a software, being released or disapproved if negative reputational aspects are identified.

#### Country/Area of origin

Brazil

#### Law and/or mandatory standard(s)

General assessment of legal compliance

#### Comment

The company has a Code of Conduct for Business Associates. Third parties that carry out any type of transaction with JBS, such as customers and suppliers, must follow this Code.

## F6.7

**(F6.7) Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?**

	Are you working with smallholders?	Type of smallholder engagement approach	Smallholder engagement approach	Number of smallholders engaged	Please explain
Timber products	Not applicable	<Not Applicable>	<Not Applicable>	<Not Applicable>	Currently, JBS does not buy from small producers, as JBS has a process in place to verify supplier compliance with environmental and social criteria and requires its carton packaging suppliers to present FSC certificates.
Palm oil	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Cattle products	Yes, working with smallholders	Supply chain mapping Capacity building	Supplier questionnaires on environmental and social indicators Developing or distributing supply chain mapping tool Offering on-site technical assistance and extension services Disseminating technical materials Organizing capacity building events Investing in pilot projects Supporting smallholders to clarify and secure land tenure Prioritizing support for smallholders in high-risk deforestation regions	2167	JBS Biodiesel supports the Selo Combustível Social program (developed by the Brazilian Federal Government) aiming to offer a production purchase guarantee to small farmer by biodiesel companies. Bovine fat is the second most important source of raw material for biodiesel production in Brazil and the government included livestock as part of the program, benefiting the family livestock and small producers. The program was structured to extend within 17 municipalities of Rondônia and contributed to allow the community to continue living in their original place, developing new jobs and income to local economy. Participations in fair and events: Since 2012, JBS has developed and implemented the Giro do Boi: A daily TV program for cattle breeders broadcast on the Rural Channel. The main highlight is the Brazil Tour, with information on daily prices JBS practices throughout the country. JBS got involved in the Sustainable Livestock Indicators Guide construction, developed by the Brazilian Roundtable on Sustainable Livestock (GTPS), which can be applied to small farms. The project "Conexão Gestão" - which helped cattle raisers to improve their management skills in the day-to-day on the farm - has evolved to "Fazenda Nota 10 - FN10". Participants will be accompanied by Integra consultants in monthly results meetings and will take part in the FN10 quarterly exchange of experiences and benchmarking forum. Topics such as goals, strategic planning, comparison of results, success models, training and people management are discussed. JBS has launched the JBS Green Offices. The project is prepared to receive any rancher interested in regularizing their farm's environmental liabilities. Our teams are connected to a network of consultants specialized in environmental issues that will help producers in practical activities, such as registering the property in the Rural and Environmental Regularization program named (CAR) and (PRA), in addition to supporting processes for the regularization of areas with illegal deforestation or environmental embargoes by IBAMA or State Environmental Secretariats. JBS also supports the "Brigada Aliança" a brigade to prevent and Fighting fires in Pantanal (Brazil). In Addition to fight fires, Brigada Aliança also works to engage and raise awareness among rural producers and other local partner about fires and deforestation in Pantanal Area.
Soy	Not applicable	<Not Applicable>	<Not Applicable>	<Not Applicable>	
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

**F6.8**

**(F6.8) Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement.**

**Forest risk commodity**

Timber products

**Are you working with direct suppliers?**

Yes, working with direct suppliers

**Action(s) on forests-related issues driven by engagement**

Ending deforestation and/or conversion of other ecosystems

**Type of engagement**

Supply chain mapping

**Details of engagement**

Supplier questionnaires on environmental and social indicators  
Developing or distributing supply chain mapping tool

**Description of engagement**

At JBS, the acquisition of raw materials is guided by the principles of responsible sourcing, which involves not only compliance with the regulations and legislation of each country, but also the benchmark practices in the sector. This way, in establishing the purchase criteria of certified suppliers, JBS encourages the market to obtain certifications.

**% of suppliers engaged by procurement spend covered by engagement**

91

**Explain the impact of your engagement on the selected action**

The verification of the supplier's compliance to the company's environmental and social criteria occurs in every purchase process. JBS requires its cardboard packaging suppliers to present the FSC certificates. JBS applies internal and / or external audits to the wood supply chain. The purchase of biomass is divided into two types: the acquisition of corporate suppliers and the one made via local purchases. Corporate suppliers are visited once a year, without prior notice. Local suppliers are visited on demand, prior to contracting or during supply, when possible deviations are identified. Still at the regional level, the company requires certificates of "nothing included", issued by the IBAMA / Competent State Environmental Agency and the Public Ministry of Labor. The supplier also cannot be included in the list of slave labor.

**Is this engagement helping your suppliers engage with their suppliers on the selected action?**

Yes

**Does this engagement contribute to achieving a reported target?**

No

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**Forest risk commodity**

Cattle products

**Are you working with direct suppliers?**

Yes, working with direct suppliers

**Action(s) on forests-related issues driven by engagement**

Ending deforestation and/or conversion of other ecosystems

**Type of engagement**

Supply chain mapping

Capacity building

Innovation and collaboration

**Details of engagement**

Supplier questionnaires on environmental and social indicators

Developing or distributing supply chain mapping tool

Offering on-site training and technical assistance

Disseminating technical materials

Organizing capacity building events

**Description of engagement**

JBS develops several actions to contribute to the enhancement of management processes and the development of good social/environmental practices in its value chain, which also results in quality gains for the raw material offered to the Company. Seen

suppliers as business partners, programs are developed as a way to add value and knowledge to its supply chain. Some of them are described below: - Green Offices: It is a service center for ranchers who have environmental liabilities on their property and wish to become regularized to be able to supply animals to other farms and/or to slaughterhouses. Our teams are connected to a network of consultants specialized in environmental issues that will help producers in practical activities, such as registering the property in the Rural Environmental Registry (CAR), reforestation plans to meet the Environmental Regularization Program (PRA).. All this technical support will be free to our suppliers. 18 Green Offices were opened.

-Fazenda Nota 10 - FN10: Now, all the support offered by Friboi and Integra will take place online, which should expand the reach of the initiative to 500 partner ranchers. Participants will be accompanied by Integra consultants in monthly results meetings and will take part in the FN10 quarterly exchange of experiences and benchmarking forum. On the agenda, topics such as goals, strategic planning, comparison of results, success models, training and people management will be discussed.

-Conexão Friboi Website: The website Conexão Friboi has the goal of improving the Company's relationship with livestock breeders, suppliers or not to JBS in Brazil. The tool promotes discussions, disseminates relevant contents, and helps the producers improve their business. Additionally, it facilitates the access to JBS, informing the parties interested in establishing partnerships about the Company's Culture and way of working. - Giro

do Boi Platform: It includes a website with content targeted at livestock breeders, profile in social networks, and a daily TV show in Brazil. Aired by Canal Rural, the program "Giro do Boi" is a reference for the industry professionals. - Sustainable Cattle Raising Indicators Guide (GIPS): JBS, in partnership with the Sustainable Cattle Raising Working Group (GTPS) and the NGO Solidaridad, supports the implementation of (GIPS) in the state of Pará.

**% of suppliers engaged by procurement spend covered by engagement**

100

**Explain the impact of your engagement on the selected action**

The project was launched, with the objective of supporting direct and indirect suppliers with environmental, technical and legal adequacy by professionals financed by the company, which aims to generate engagement and support direct and indirect suppliers in the environmental regularization of their properties such as the Environmental Regularization Program and situations of environmental embargoes.

**Is this engagement helping your suppliers engage with their suppliers on the selected action?**

Yes

**Does this engagement contribute to achieving a reported target?**

Yes, please specify target ID(s) (Target 4)

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**Forest risk commodity**

Soy

**Are you working with direct suppliers?**

Yes, working with direct suppliers

**Action(s) on forests-related issues driven by engagement**

Ending deforestation and/or conversion of other ecosystems

**Type of engagement**

Supply chain mapping

Other

**Details of engagement**

Other, please specify (Purchase guarantee linked to best agricultural practices)

**Description of engagement**

The company only purchases soy from suppliers that signed the Soy Moratorium. Thus, 100% of JBS soy suppliers, in Amazon biome, are in compliance with Soy Moratorium criteria. In the other areas we have a commitment with the suppliers, ensuring that they do not originate soy in areas of the biome that have been illegally deforested. Suppliers that do not meet the established social and environmental criteria are inactivated in the company's database, to ensure that we do not do business with them. Examples of established social and environmental criteria:

- The SELLER declares that it does not supply or acquire products from farms included in the list of areas embargoed by IBAMA or listed by the Ministry of Labor that use slave or analogous labor. The SELLER further states that the PRODUCT described in this contract does not originate from areas of the Amazon biome that have been illegally deforested.

- The Parties undertake not to use slave labor in all its production chain.



- The SELLER assures that the PRODUCT object of this contract does not come from farms with soybean planting in Permanent Preservation Areas (APP) or in those that may be destined to the composition of the Legal Reserve Area (ARL) of the producing property.
- The SELLER undertakes to use products that have the least impact on the environment, and also to dispose of the packages and products replaced to the appropriate location, in accordance with the applicable legislation. It must also have, with the competent environmental agency, the license for the operation and viability of the activity, obeying and complying with all applicable standards and rules.

**% of suppliers engaged by procurement spend covered by engagement**

100

**Explain the impact of your engagement on the selected action**

100% of JBS soy suppliers, in Amazon biome, are in compliance with Soy Moratorium criteria.

**Is this engagement helping your suppliers engage with their suppliers on the selected action?**

Yes

**Does this engagement contribute to achieving a reported target?**

Yes, please specify target ID(s) (Target 5)

## F6.10

**(F6.10) Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals?**

	Do you engage in landscape/jurisdictional approaches?	Primary reason for not engaging in landscape and/or jurisdictional approaches	Explain why your organization does not engage in landscape/jurisdictional approaches, and describe plans to engage in the future
Row 1	Yes, we engage in landscape/jurisdictional approaches	<Not Applicable>	<Not Applicable>

## F6.10a

**(F6.10a) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.**

	Criteria for prioritizing landscapes/jurisdictions for engagement	Explain your process for prioritizing landscapes/jurisdictions for engagement
Row 1	Company has operational presence in area Opportunity for increased human well-being in area Opportunity to protect and restore natural ecosystems Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems Risk of biodiversity loss Risk of fires Stakeholder/investor request Supply of commodities strategically important	To advancing supply chain traceability, JBS is also committed to promote sector-wide transformation by providing free legal, technical, and environmental assistance to non-compliant cattle producers currently blocked by the JBS system. Available across Brazil, our network of Green Offices was created to help ranchers address their environmental liabilities, regain their compliance, and restore their eligibility to supply cattle to other farms and/or slaughter facilities. Consulting services are provided free of charge by qualified professionals from different areas either in person at offices located at Friboi plants or remotely via email, telephone or WhatsApp. To date, we have inaugurated 18 Green Offices at Friboi plants in different key livestock farming regions throughout Brazil. In 2022, 2,484 farms were regularized, bringing the total number of properties regularized to 4,182 since 2021. To further support farmers in their efforts to achieve compliance and improve productivity, JBS also established partnerships with Banco do Brasil and Bradesco in 2022 to facilitate access to rural credit.

## F6.10b

**(F6.10b) Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.**

**Landscape/Jurisdiction ID**

LJ1

**Country/Area**

Brazil

**Name of landscape or jurisdiction area**

Pantanal Biome

**Types of partners engaged in the initiative design and implementation**

Local communities

Local producers/smallholder

**Type of engagement**

Partner: Shared responsibility in the implementation of multiple goals

**Goals supported by engagement**

Reduced emissions from land use change and/or agricultural production

Avoided deforestation/conversion of natural ecosystems and/or decreased degradation rate

Forest fires monitored and prevented

Decreased ecosystem degradation rate

**Company actions supporting approach**

Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative

Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes

Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)

Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)

**Description of engagement**

Embrace the Pantanal focuses on reducing forest fires in the Pantanal region through early fire detection, quick response by highly equipped and qualified forest brigades, and the generation of analytical, operational and community impact data. The project's initiatives extend over a territory of 2.5 million hectares of native Pantanal areas, one of the most important biomes in the world

**Engagement start year**

2021

**Engagement end year**

Please specify (2023)

**Estimated investment over the project period (currency)**

4721004

**Is a collective monitoring framework used to measure progress?**

No, but we are planning to monitor progress in the next two years

**State the achievements of your engagement so far, and how progress is monitored**

<Not Applicable>

**F6.10c**

**(F6.10c) For each of your disclosed commodities, provide details of the production/consumption volumes from each of the jurisdictions/landscapes you engage in.**

Indicate landscape/jurisdiction ID	Does any of your commodity production/consumption volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?	Commodity	% of total production/consumption volume from this landscape/jurisdiction
LJ1	No, we do not produce/consume from this landscape/jurisdiction	<Not Applicable>	<Not Applicable>

**F6.11**

**(F6.11) Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?**

**Forest risk commodity**

Timber products

**Do you participate in activities/initiatives?**

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Brazil

**Subnational area**

Not applicable

**Initiatives**

Other, please specify (CDP Supply Chain Forests)

**Please explain**

In 2017, JBS joined the CDP Supply Chain Forests pilot project, in which the company is a founding member of the initiative in Brazil. Through the SC Forests questionnaire, it will be possible to engage suppliers to share their initiatives and to encourage the establishment of new policies. Thus, JBS invited suppliers to participate and respond to the CDP Supply Chain Forests questionnaire, developed by CDP exclusively for companies to evaluate and stimulate their suppliers, considers policies, strategies, opportunities and risks management in relation to actions to combat deforestation in the production of agricultural commodities. This initiative encourages direct suppliers to develop actions and monitor their supply chain (chain of indirect).

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**Forest risk commodity**

Cattle products

**Do you participate in activities/initiatives?**

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Brazil

**Subnational area**

Not applicable

**Initiatives**

Tropical Forest Alliance 2020 (TFA)

Global Roundtable for Sustainable Beef (GRSB)

Brazilian Roundtable on Sustainable Livestock (GTPS)

Other, please specify (Commitments responsible purchases- the Brazilian Coalition on Climate, Forest and Agriculture; Tropical Forest Alliance; Beef on Track)

**Please explain**

JBS has also worked incisively in the main multi-stakeholder initiatives targeted at the sustainable beef production in Brazil and worldwide. We are founding members and members of the executive board of the Global Roundtable for Sustainable Beef (GRSB) and the Working Group for Sustainable Livestock (Grupo de Trabalho da Pecuária Sustentável - GTPS) and of the Leather WG and Technical Sub-Group and Trader WG. Recently, JBS also became a member of the Brazilian Coalition on Climate, Forest and Agriculture and of the global organization Tropical Forest Alliance, executive arm of the World Economic Forum for the issue of deforestation worldwide. To ensure that farms involved in deforestation are not part of our supply chain, JBS has also been actively working with other stakeholders to develop sectoral strategies that can be applied to the entire beef industry in the Amazon. One such strategy is the program "Beef on Track". This initiative has been developing by JBS in partnership with the Federal Prosecutor's Office and the Brazilian NGO Imaflora and aim defining criteria and technical rules for monitoring cattle suppliers

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**Forest risk commodity**

Cattle products

**Do you participate in activities/initiatives?**

Yes

**Activities**

Engaging with policymakers or governments

**Country/Area**

Brazil

**Subnational area**

Not applicable

**Initiatives**

<Not Applicable>

**Please explain**

In order to improve its controls, seeking access to information and discussions with different regulatory agents, JBS participated in several meetings with the Federal Public Prosecutor, especially in the State of Pará, presented and suggesting technical rules to have a supply chain free of deforestation. JBS also participated in the Working Group for the Control of Deforestation in the Chain Livestock Production, created by the Ministry of the Environment and composed of government agencies, a beef cattle and retail business, as well as NGOs and Soyother stakeholders.

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**Forest risk commodity**

Cattle products

**Do you participate in activities/initiatives?**

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Brazil

**Subnational area**

Not applicable

**Initiatives**

Other, please specify (Work-Group for the Deforestation Control on Livestock Supply Chain, created by the environmental Ministry (MMA))

**Please explain**

JBS also participated in the Working Group for the Control of Deforestation in the Chain Production of Livestock, created by the Ministry of the Environment and composed of government agencies, cattle and retail sector companies, ONGs and other stakeholders. These are activities of the Working Group for the Control of Deforestation in the Chain. Livestock Productivity: I - identify government and other initiatives on livestock initiatives to promote sustainability and to monitor the production chain; II - propose actions aimed at the promotion of sustainability and control of the origin in the chain production of livestock; III - contribute to the implementation of the Plan of Action for the

Prevention and Deforestation in the Amazon (PPCDAm) and the Plan of Action for the Prevention and Control of Deforestation and Burning in the Cerrado (PPCerrado); IV - to contribute to the construction of sectoral animal husbandry agreements, aiming the illegal deforestation; and V - develop solutions for controlling the origin of livestock and for verifying the rural properties.

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**Forest risk commodity**

Soy

**Do you participate in activities/initiatives?**

Yes

**Activities**

Engaging with policymakers or governments

**Country/Area**

Brazil

**Subnational area**

Not applicable

**Initiatives**

<Not Applicable>

**Please explain**

In addition, JBS participated in the elaboration of the Sustainable Livestock Indicators Guide (GIPS), developed by the Brazilian Roundtable on Sustainable Livestock (GTSP). This group is developing a guidance for Sustainable Livestock indicators, aiming to account the sustainability in meat production. The tool contains themes such as Business Management, Communities, Workers, Environment and Value Chain.

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**Forest risk commodity**

Cattle products

**Do you participate in activities/initiatives?**

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Brazil

**Subnational area**

Not applicable

**Initiatives**

Other, please specify (Work-Group of Sustainable Livestock (Guide of Sustainable Livestock Indicators)

**Please explain**

JBS also participated in the Working Group for the Control of Deforestation in the Chain Production of Livestock, created by the Ministry of the Environment and composed of government agencies, cattle and retail sector companies, ONGs and other stakeholders. These are activities of the Working Group for the Control of Deforestation in the Chain. Livestock Productivity: I - identify government and other initiatives on livestock initiatives to promote

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**F6.12****(F6.12) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?**

Yes

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**F6.12a****(F6.12a) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).****Project reference**

Project 1

**Project type**

Agroforestry

**Expected benefits of project**

Creation of green jobs and sustainable livelihoods  
Improvement of standard of living, especially for vulnerable and/or marginalized groups  
Improvement to sustainability of production practices  
Reduce/halt biodiversity loss  
Restoration of natural ecosystem(s)

**Is this project originating any carbon credits?**

No

**Description of project**

RestaurAmazônia, a Solidaridad Foundation project supported by the JBS Fund for the Amazon with co-financing from the Elanco Foundation, enables productive restoration and the socioeconomic inclusion of family farmers in the Transamazônica region of Pará. Through technical assistance and improvement of territorial governance, the initiative promotes low-carbon agriculture with the implementation of agroforestry - with cocoa as the flagship -, combined with sustainable livestock and forest conservation. The goal is to serve 1,500 families in the municipalities of Novo Repartimento, Anapu and Pacajá and preserve more than 20,000 hectares of native vegetation, reducing the deforestation rate by 50% by 2026

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2021

**Target year**

2026

**Project area to date (Hectares)**

65124

**Project area in the target year (Hectares)**

70000

**Country/Area**

Brazil

**Latitude**

-3.1946

**Longitude**

-52.2093

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

9353899.55

**For which of your expected benefits are you monitoring progress?**

Creation of green jobs and sustainable livelihoods  
Improvement of standard of living, especially for vulnerable and/or marginalized groups  
Improvement to sustainability of production practice  
Reduce/halt biodiversity loss  
Restoration of natural ecosystem(s)

**Please explain**

The project adheres to a tried, tested and approved sustainable development model, and will scale up the entire restructuring of the chain commencing with the new phase supported by the Fund. The projects that will receive the resources will develop the forest bioeconomy, helping to add value to its natural products and also contributing to environmental

conservation and socioeconomic development.

One of our focal points was to support projects that recognize the value of those at the base of the forest chain, such as extractive workers, indigenous people and other traditional communities that manage community business. The project covers areas in the following cities: Altamira, Anapu, Novo Repartimento, and Pacajá. The geographic coordinates are for Altamira.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results

For 2022, the planning is:

- Monthly follow-up meeting;
- Quarterly results reporting meetings;
- Biannual accountability meetings.

List of measured results:

- Benefited families (social);
- Deforestation reduction rate (climate);
- Carbon emission balance (carbon);
- Hectare of cocoa under good practices (soil);
- Hectare of livestock intensification (soil);
- Hectare of livestock under good practices (soil);
- Hectares reforested through agroforestry (forest/soil).

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**Project reference**

Project 2

**Project type**

Other, please specify (Inclusive Community Economies Program)

**Expected benefits of project**

Creation of green jobs and sustainable livelihoods  
Improvement of standard of living, especially for vulnerable and/or marginalized groups  
Improvement of water availability and quality  
Improvement to sustainability of production practices  
Reduce/halt biodiversity loss

**Is this project originating any carbon credits?**

No

**Description of project**

JBS develops and strengthens the açai production chain in the communities of Bailique and Beira Amazonas based on the model of the Amazonbai cooperative, in Amapá, which supports product certification, construction of an agro-industry for pulp production, expansion of the portfolio of products with greater added value, automation for traceability and management of processes, research and endowment for the maintenance of schools and qualification of young people and women. In addition to increasing the income of local families, the project aims to consolidate an inclusive bioeconomy model that strengthens local development and can be replicated in other value chains.

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2021

**Target year**

2024

**Project area to date (Hectares)**

1565

**Project area in the target year (Hectares)**

3965

**Country/Area**

Brazil

**Latitude**

0.34456

**Longitude**

-51.0666

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

8519576.23

**For which of your expected benefits are you monitoring progress?**

Compliance with certification

Creation of green jobs and sustainable livelihoods

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement of water availability and quality

Improvement to sustainability of production practice

**Please explain**

The project adheres to a tried, tested and approved sustainable development model, and will scale up the entire restructuring of the chain commencing with the new phase supported by the Fund. The projects that will receive the resources will develop the forest bioeconomy, helping to add value to its natural products and also contributing to environmental

conservation and socioeconomic development.

One of our focal points was to support projects that recognize the value of those at the base of the forest chain, such as extractive workers, indigenous people and other traditional communities that manage community business. The project follow-up was done as follows:

- Monthly follow-up meetings;

- Four-monthly results reporting meetings.

List of measured results:

- Certified producer (social)

- Conserved Hectare (soil)

- Certified pulp production (economic)

- increase in female and youth participation (gender/youth)

For 2022, the planning is:

- Monthly follow-up meetings;

- Quarterly results reporting meetings;

- Biannual accountability meetings.

---

**Project reference**

Project 3

**Project type**

Other, please specify (Sustainable fishing)

**Expected benefits of project**

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement to sustainability of production practices

Reduce/halt biodiversity loss

**Is this project originating any carbon credits?**

No

**Description of project**

It boosts the local income of 55 riverside communities focused on the sustainable management of pirarucu in four areas, Resex Médio Juruá, Resex Baixo Juruá, RDS Uacaré and Terra Indígenas Deni do Rio Xerua. It involves actions such as consultancy for the study of the chain and feasibility

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2021

**Target year**

2023

**Project area to date (Hectares)**

0

**Project area in the target year (Hectares)**

0

**Country/Area**

Brazil

**Latitude**

-3.48135

**Longitude**

-66.0695

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

788679.46

**For which of your expected benefits are you monitoring progress?**

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement to sustainability of production practice

Reduce/halt biodiversity loss

**Please explain**

The project adheres to a tried, tested and approved sustainable development model, and will scale up the entire restructuring of the chain commencing with the new phase supported by the Fund.

The projects that will receive the resources will develop the forest bioeconomy, helping to add value to its natural products and also contributing to environmental conservation and socioeconomic development. One of our focal points was to support projects that recognize the value of those at the base of the forest chain, such as extractive workers, indigenous people and other traditional communities that manage community business. The project area covers the region of Médio Juruá (Amazonas).

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly results reporting meetings.

List of results measured:

- Beneficiary family (social);
- Increase in female participation (gender);
- increase in fish production (economic).

For 2022, the planning is:

- Monthly follow-up meetings;
- Quarterly results reporting meetings;
- Biannual accountability meetings.

---

**Project reference**

Project 4

**Project type**

Forest ecosystem restoration

**Expected benefits of project**

Creation of green jobs and sustainable livelihoods

Reduce/halt biodiversity loss

**Is this project originating any carbon credits?**

No

**Description of project**

Hybrid investment fund (or blended finance) aimed at accelerating business to leverage the forest ecosystem, stimulating the entrepreneurial environment and supporting investors. Accelerated businesses generate a positive impact for the Amazon, contribute to keeping the forest standing and, at the same time, increase income for the region's populations. After a six-month Acceleration Journey, the undertakings will be able to receive R\$ 600,000 to invest in their own growth

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2021

**Target year**

2030

**Project area to date (Hectares)**

487

**Project area in the target year (Hectares)**

5000000

**Country/Area**

Brazil

**Latitude**

-3.10719

**Longitude**

-60.0261

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

435111.28

**For which of your expected benefits are you monitoring progress?**

Creation of green jobs and sustainable livelihoods

**Please explain**

The project adheres to a tried, tested and approved sustainable development model, and will scale up the entire restructuring of the chain commencing with the new phase

supported by the Fund. The project announcement is open to the entire Legal Amazon region. However, Latitude and Longitude was chosen from the capital of Amazonas (Manaus) because of the size of the state. One of our focal points was to support projects that recognize the value of those at the base of the forest chain, such as extractive workers, indigenous people and other traditional communities that manage community business.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)
- Increase in female participation (gender)
- increase in fish production (economic)

For 2022, the planning is:

- Monthly follow-up meetings;
- Quarterly results reporting meetings;
- Biannual accountability meetings.

---

#### Project reference

Project 5

#### Project type

Other, please specify (Leveraging credit for the forest chains)

#### Expected benefits of project

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement to sustainability of production practices

Other, please specify (release of public credit for maintenance of standing forest, extractivism)

#### Is this project originating any carbon credits?

No

#### Description of project

The JBS Fund for the Amazon is an association dedicated to promoting and financing initiatives and projects whose aim is the sustainable development of the Amazon Biome. The institution is open to contributions and partnerships with associations from the private sector, the third sector and multistakeholder groups.

Leveraging credit for the forest chains - This two years project, will help to free up credit for 2.500 smallholders in the value chains of nuts, açai, fish, wood, oils and resins.

Local credit activators will be hired and trained to assist these smallholders to access credit on easy terms and conditions. Cooperatives will also receive consultancy in order to qualify for financing on easy terms and conditions.

The project facilitates the access of family farmers and extractivists to rural credit from the National Program for Strengthening Family Agriculture (Pronaf), one of the financing lines of the Banco da Amazônia (Basa), through the network of credit activators, an initiative formed by technicians with great knowledge of the territory of the territory trained in financial education and related areas to guide families to make the loan on time.

Periodic advice is also being provided in management and production guidance for 15 cooperatives in the Amazon linked to CrediAmbiental (technical assistance program that combines the development of local capacities with increasing funding).

#### Where is the project taking place in relation to your value chain?

Project based in area with direct operations

#### Start year

2021

#### Target year

2023

#### Project area to date (Hectares)

47793

#### Project area in the target year (Hectares)

80000

#### Country/Area

Brazil

#### Latitude

-3.10719

#### Longitude

-60.0261

#### Monitoring frequency

Six-monthly or more frequently

#### Total investment over the project period (currency)

1538020.02

#### For which of your expected benefits are you monitoring progress?

Creation of green jobs and sustainable livelihoods

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement to sustainability of production practice

Other, please specify (release of credit via Pronaf)

#### Please explain

The project adheres to a tried, tested and approved sustainable development model, and will scale up the entire restructuring of the chain commencing with the new phase supported by the Fund. The project announcement is open to the entire Legal Amazon region. However, Latitude and Longitude was chosen from the capital of Amazonas (Manaus) because of the size of the state. One of our focal points was to support projects that recognize the value of those at the base of the forest chain, such as extractive workers, indigenous people and other traditional communities that manage community business.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)



- Increase in female participation (gender)
  - increase in fish production (economic)
- For 2022, the planning is:
- Monthly follow-up meetings;
  - Quarterly results reporting meetings;
  - Biannual accountability meetings.

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**Project reference**

Project 6

**Project type**

Other, please specify (Productive arrangement model and pre-competitive governance for the cocoa chain))

**Expected benefits of project**

Creation of green jobs and sustainable livelihoods  
Improvement of standard of living, especially for vulnerable and/or marginalized groups  
Improvement to sustainability of production practices  
More inclusive, transparent, and empowering governance processes  
Securing continued supply of agricultural commodities

**Is this project originating any carbon credits?**

No

**Description of project**

The Sustainable Cocoa Corridor encourages the development of a model of Local Productive Arrangement (cluster) for the cocoa production chain in the southwest region of Pará, through multi-stakeholder articulation, considering the organization of companies, cooperatives, NGOs and government with the objective of promoting agroforestry production of cocoa free of deforestation in Pará, regenerating the Amazon forest with good working conditions and income. The JBS Fund for the Amazon supported the project to develop the governance model that governs the corridor.

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2022

**Target year**

2023

**Project area to date (Hectares)**

0

**Project area in the target year (Hectares)**

0

**Country/Area**

Brazil

**Latitude**

0

**Longitude**

0

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

294979.5

**For which of your expected benefits are you monitoring progress?**

Other, please specify (Creation of a Local Productive Arrangement model and governance for the cocoa chain in PA)

**Please explain**

The project adheres to a tried, tested and approved sustainable development model, and will scale up the entire restructuring of the chain commencing with the new phase supported by the Fund. The project announcement is open to the entire Legal Amazon region. However, Latitude and Longitude was chosen from the capital of Amazonas (Manaus) because of the size of the state. One of our focal points was to support projects that recognize the value of those at the base of the forest chain, such as extractive workers, indigenous people and other traditional communities that manage community business.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)
- Increase in female participation (gender)
- increase in fish production (economic)

For 2022, the planning is:

- Monthly follow-up meetings;
- Quarterly results reporting meetings;
- Biannual accountability meetings

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**Project reference**

Project 7

**Project type**

Other, please specify (Science and technology – research on bioinputs for the food industry)

**Expected benefits of project**

Improvement to sustainability of production practices

Other, please specify (Support for scientific research; Connection between academia and industry)

**Is this project originating any carbon credits?**

No

**Description of project**

Financing of research with the objective of evaluating the potential use of native forest species for the development of new ingredients and products suitable for use in the plant-based food market.

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2022

**Target year**

2025

**Project area to date (Hectares)**

0

**Project area in the target year (Hectares)**

0

**Country/Area**

Brazil

**Latitude**

0

**Longitude**

0

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

168453.67

**For which of your expected benefits are you monitoring progress?**

Other, please specify (research development)

**Please explain**

The Project focused on financing the development of plant-based solutions and ingredients for the food industry based on species native to the Amazon biome. Research involving the açaí, babassu, cocoa, Brazil nut, cupuaçu, guarana, tucumã and mushroom chains will be selected, prioritizing studies that seek innovative technological processes, involve local communities and use waste from existing production chains. The selection process will be in the form of an open public notice to all universities and research centers operating in the Amazon. The project will involve:

- New national sources of ingredients, considering dyes, aromas and flavors, fibers, thickeners and gums to improve nutritional and sensory aspects of products;
- Greater engagement of the Amazonian scientific community;
- Greater involvement of associations, cooperatives and agroindustries in the process, as suppliers of potential ingredients to the industry, bringing these institutions closer to the innovation process;
- Fostering connections between researchers and the food industry.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)
- Increase in female participation (gender)
- increase in fish production (economic)

For 2022, the planning is:

- Monthly follow-up meetings;
- Quarterly results reporting meetings;
- Biannual accountability meetings.

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**Project reference**

Project 8

**Project type**

Other, please specify (Conservation on indigenous lands)

**Expected benefits of project**

Creation of green jobs and sustainable livelihoods

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement to sustainability of production practices

**Is this project originating any carbon credits?**

No

**Description of project**

The project provides the strengthening of economic initiatives associated with the nut value chains, handicrafts and the collection of seeds to be used in forest restoration, through training in good practices, implementation of infrastructure and access to new markets. In this way, due to the project's activities, indigenous women have already had an increase of 82% in their income and the project also aims to increase the participation of women and young people involved in economic initiatives.

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2022

**Target year**

2023

**Project area to date (Hectares)**

1750000

**Project area in the target year (Hectares)**

4500000

**Country/Area**

Brazil

**Latitude**

0

**Longitude**

0

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

1021438.85

**For which of your expected benefits are you monitoring progress?**

Creation of green jobs and sustainable livelihoods

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Improvement to sustainability of production practice

Other, please specify (Conservation on indigenous lands)

**Please explain**

The project is focused on strengthening value chains for nuts, handicrafts and promoting the seed network for forest restoration, promoting good practices, infrastructure, technical assistance and access to new markets. It will involve 16 Indigenous Lands in the Center-South of Rondônia and Northwest of Mato Grosso.

The project follow-up was done as follows:

- Monthly follow-up meetings;

- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)

- Increase in female participation (gender)

- increase in fish production (economic)

For 2022, the planning is:

- Monthly follow-up meetings;

- Quarterly results reporting meetings;

- Biannual accountability meetings.

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**Project reference**

Project 9

**Project type**

Other, please specify (Development of new products)

**Expected benefits of project**

Creation of green jobs and sustainable livelihoods

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Reduce/halt biodiversity loss

Other, please specify (Reduction of CO2 emissions by replacing propylene with Amazonian fibers in the composition of green PP)

**Is this project originating any carbon credits?**

No

**Description of project**

The proposal is to develop a sustainable material (biocomposite) for partial and/or total replacement of polypropylene (PP), based on the use of Amazonian fibers from the Brazil nut hedgehog

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2022

**Target year**

2024

**Project area to date (Hectares)**

0

**Project area in the target year (Hectares)**

2400

**Country/Area**

Brazil

**Latitude**

0

**Longitude**

0

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

447876

**For which of your expected benefits are you monitoring progress?**

Improvement of standard of living, especially for vulnerable and/or marginalized groups

Reduce/halt biodiversity loss

**Please explain**

Use of Amazonian fibers, from the chestnut hedgehog, to develop a biodegradable material for partial or total replacement of the polypropylene produced in the Manaus Free Trade Zone for the production of packaging and plastic products, stimulating the circular economy and strengthening the preservation of the forest.

- Promoting the Circular Economy in bioeconomy chains;
- Income generation for extractive communities;
- Support for the preservation of forests in areas under pressure from deforestation;
- Promotion of the Manaus Free Trade Zone as a center for innovation in the bioeconomy;
- Reduction of carbon emissions.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)
- Increase in female participation (gender)
- increase in fish production (economic)

For 2022, the planning is:

- Monthly follow-up meetings;
- Quarterly results reporting meetings;
- Biannual accountability meetings.

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**Project reference**

Project 10

**Project type**

Other, please specify (Development of research)

**Expected benefits of project**

Improvement of standard of living, especially for vulnerable and/or marginalized groups

**Is this project originating any carbon credits?**

No

**Description of project**

Initiative aimed at developing alternatives for the extraction of vegetable proteins from Brazil nut and cupuaçu by-products and applications in the food industry

**Where is the project taking place in relation to your value chain?**

Project based in area with direct operations

**Start year**

2022

**Target year**

2023

**Project area to date (Hectares)**

0

**Project area in the target year (Hectares)**

2400

**Country/Area**

Brazil

**Latitude**

0

**Longitude**

0

**Monitoring frequency**

Six-monthly or more frequently

**Total investment over the project period (currency)**

138880

**For which of your expected benefits are you monitoring progress?**

Other, please specify (development of feasibility study)

**Please explain**

The project is aimed at developing alternatives for the extraction of vegetable proteins from Brazil nut and cupuaçu by-products for applications in the food industry.

The JBS Fund for the Amazon supports the technical and economic feasibility study with a proof of concept for the protein extraction technology.

The project follow-up was done as follows:

- Monthly follow-up meetings;
- Four-monthly meetings to report the results.

List of results measured:

- Beneficiary family (social)
- Increase in female participation (gender)
- increase in fish production (economic)

For 2022, the planning is:

- Monthly follow-up meetings;
  - Quarterly results reporting meetings;
  - Biannual accountability meetings.
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## F7. Verification

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### F7.1

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#### (F7.1) Do you verify any forests information reported in your CDP disclosure?

Yes

### F7.1a

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#### (F7.1a) Which data points within your CDP disclosure have been verified, and which standards were used?

##### Disclosure module

F0. Introduction

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works.

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

F1. Current State

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party.

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works.

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

F2. Procedures

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works.

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

F3. Risks and opportunities

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party.

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works.

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

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#### F4. Governance

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party.

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works.

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

F5. Strategy

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

F6. Implementation

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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##### Disclosure module

SF. Supply chain module

##### Data points verified

All issues that address the Socio-Environmental Monitoring System for the cattle livestock farms are annually audited by a third party

##### Verification standard

Third party audit. According to NBC TSC 4.400, specific Standard for Pre-Agreed Works.

##### Please explain

The cattle procurement operations and the entire monitoring system of suppliers are audited annually and independently. The standard used was adopted by agreement between the stakeholders of the public Livestock agreement. The results of the audits are published on the JBS website. The independent audits reveal that, since 2013, more than 99% of JBS cattle purchases from farms located in the Amazon region complied with the company's social and environmental criteria and with its agreement with the commitment, called the "Public Livestock Commitment". In 2021 100% of the purchases evaluated from direct suppliers met our socio-environmental criteria.

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## F8. Barriers and challenges

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### F8.1

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**(F8.1) Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.**

**Forest risk commodity**

Timber products

**Coverage**

Supply chain

**Primary barrier/challenge type**

Limited public awareness and/or market demand

**Comment**

In general, it is possible to see efforts that JBS has been making to ensure sustainable origin of its products and a supply chain free of deforestation and other social and environmental requirements. However, we believe that government agencies cooperation in the periodic provision of farms' information regarding land and environmental compliance in the country is a key factor in struggling deforestation practices of the supply chain. The results of the Zero Deforestation initiative are closely linked to the availability of data, since this information needs to be in an operational form, up-to-date and sufficient for companies to carry out their supply chain management. Another relevant point is that sustainability can be noticed as a differential factor, since frigorific and company's retailers that are committed to deforestation-free production will be enabled in this market.

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**Forest risk commodity**

Cattle products

**Coverage**

Direct operations

Supply chain

**Primary barrier/challenge type**

Limited public awareness and/or market demand

**Comment**

In general, it is possible to see efforts that JBS has been making to ensure sustainable origin of its products and a supply chain free of deforestation and other social and environmental requirements, through its Social and Environmental Monitoring System of Suppliers. However, we believe that the cooperation of government agencies in the periodic provision of farm's information regarding land and environmental compliance in the country is a key factor in combating deforestation practices of the supply chain. Regarding the commitments assumed by JBS, such as zero deforestation and agreements with the MPF, it is required that other companies also assume these commitments, ensuring that the entire cattle production chain is in accordance with the established socioenvironmental criteria. To achieve control of the indirect supply of livestock, an evolutionary discussion with government agencies is necessary to develop public mechanisms or platforms with accessible information, which allow animal traceability. One of the major challenges for monitoring the entire supply chain, including indirect suppliers (that is, those who sell animals to JBS's direct suppliers) is the difficulty of accessing information that allows them to track all stages of the supply chain. Due to the challenge of the traceability of the Brazilian cattle breeding, in which there is no access and availability of public data on the transit of animals that would allow the development of animal traceability tools and that would generate the identification and social and environmental monitoring of the properties, JBS developed the Livestock Transparent Platform that will allow direct suppliers and the company to have visibility of the social and environmental compliance of the supply chain. To extend this control to its suppliers' suppliers, JBS launched the Transparent Livestock Platform, a tool that allows direct suppliers to register and monitor their own suppliers, in order to ensure that they are complying with social and environmental criteria during the cattle raising process. The platform, developed with blockchain technology, guarantees the security and privacy of the data. The adhesion of the suppliers is voluntary until 2025, as of 2026 adhesion will be mandatory and JBS will not trade animals from producers not incorporated into this platform.

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**Forest risk commodity**

Soy

**Coverage**

Supply chain

**Primary barrier/challenge type**

Limited public awareness and/or market demand

**Comment**

In general, it is possible to see the efforts that JBS has been making to ensure sustainable origin of its products and a supply chain free of deforestation and other social and environmental requirements. However, we believe that government agencies cooperation in the periodic provision of farms' information regarding land and environmental compliance in the country is a key factor in struggling deforestation practices of the supply chain. JBS has followed the advances in the management of the monitoring of deforestation in the Cerrado biome of the Soy sector, which involves a round table that aims to seek solutions to reduce and, in the shortest possible time, eliminate deforestation in the Cerrado directly associated with the combining production with environmental, economic and social interests.

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**F8.2**

(F8.2) Describe the main measures that would improve your organization’s ability to manage its exposure to deforestation and/or conversion of other natural ecosystems.

Forest risk commodity

Timber products

Coverage

Supply chain

Main measure

Development of certification and sustainability standards

Comment

This measure employed can help on environmental and development agencies strengthening for improvements on control and awareness. As well as public programs on the supply chain to recognize, create better commercial conditions e demand for certified products

Forest risk commodity

Cattle products

Coverage

Supply chain

Main measure

Development of certification and sustainability standards

Comment

The traceability of the entire meat chain, although a complex task, can be achieved in the medium term. As one of the biggest challenges in the entire supply chain, to track all stages of the supply chain includes indirect suppliers (those who sell animals to JBS direct suppliers), thus the accessing to information is essential. The indirect supplier issue is structural and quite different from the direct supplier monitoring approaches and requires collaborative work and a solid approach at the industry level, rather than the traditional view of full animal traceability. In this way, JBS has invested in projects to assess its approach to direct and indirect suppliers. The new platform, Transparent Livestock, with blockchain technology is an unprecedented initiative that will cross information from the Company's suppliers with animal transit data. The new technology will make it possible to extend the socio-environmental monitoring in the Amazon to other links in the production chain. The initiative will use blockchain technology precisely to provide confidentiality and security in accessing information and transparency in the analysis of suppliers. The work will be audited and its results reported in the annual and sustainability report. The Company will carry out engagement campaigns with suppliers and entities so that by the end of 2025, its suppliers' suppliers are on the Platform. The absence of official data on deforestation in other Brazilian biomes restricts the company's actions in the sustainable management of suppliers. In 2020, the project Green Offices was launched by JBS. Prepared to receive any rancher interested in regularizing their farm's environmental liabilities. JBS teams are connected to a network of consultants specialized in environmental issues that will help producers in practical activities, such as registering the property in the Rural Environmental Registry (CAR), reforestation plans to meet the Environmental Regularization Program (PRA), in addition to supporting processes for the regularization of areas with illegal deforestation or environmental embargoes by IBAMA or State Environmental Secretariats. All this technical support will be free to our suppliers

Forest risk commodity

Soy

Coverage

Supply chain

Main measure

Development of certification and sustainability standards

Comment

With the new Brazilian Forest Code approval and Rural Environmental Registry (CAR - georeferenced map of rural property that contains its geographical boundaries and definition of land uses - productive area and preservation) regulation, will be created a rich database of farms in Brazil. With the availability of this information, companies can have a better management of supply chains monitoring in the country, particularly for soybeans and cattle.

F17 Signoff

F-FI

(F-FI) Use this field to provide any additional information or context that you feel is relevant to your organization’s response. Please note that this field is optional and is not scored.

F17.1

(F17.1) Provide the following information for the person that has signed off (approved) your CDP forests response.

	Job Title	Corresponding job category
Row 1	Chief Sustainability Officer	Environment/Sustainability manager

SF. Supply chain module

SF0.1



(SF0.1) What is your organization's annual revenue for the reporting period?

	Annual revenue
Row 1	

## SF1.1

(SF1.1) In F6.3 you were asked "Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)? Indicate the volume and percentage of your certified production and/or consumption". Can you also indicate, for each of your disclosed commodity(ies), the percentage of certified volume sold to each requesting CDP supply chain member?

## SF2.1

(SF2.1) Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.

## SF2.2

(SF2.2) Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain?

Yes

## SF2.2a

(SF2.2a) Specify the requesting CDP supply chain member(s) that have driven organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain and provide details on how.

## SF3.1

(SF3.1) For your disclosed commodity(ies), do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or supply chain?

### Timber products

Estimate GHG emissions and removals from land use and land use change

No

### Please explain

The commodity is not sold to the requesting member.

### Cattle products

Estimate GHG emissions and removals from land use and land use change

Yes, but not willing to share details

### Please explain

JBS works to minimize and mitigate the impacts related to this topic. The generation of engagement of its suppliers through technical training aimed at the management of property and the production, enables the increase of productivity, in order to recover degraded pastures, generate reductions of GHG emissions and avoid the conversion of soil to new agricultural production areas in order to allow deforestation. Also, JBS is committed to combating, discouraging and eliminating deforestation of its supply chain in the Amazon, that is why it has a robust system of social and environmental monitoring, to analyse and verify whether its livestock supplying farms follow the criteria stipulated in its Policy on Responsible Procurement of Raw Materials, aimed at guaranteeing a sustainable supply chain.

In addition, a partnership with Liga do Araguaia, an organization formed by the region's own producers, JBS will cover 80% of the costs of consulting and technical assistance aimed at the sustainable intensification of farms selected by the institution, 13 of which are already in the training process. according to the company, it is to strengthen the production of sustainable meat in the biome and make the Araguaia region a "global parameter for good production practices".

### Soy

Estimate GHG emissions and removals from land use and land use change

No

### Please explain

The commodity is not sold to the requesting member.

## Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below

I have read and accept the applicable Terms