

W0. Introduction

W0.1

(W0.1) 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), 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. For example:

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 18 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

W-FB0.1a/W-AC0.1a

(W-FB0.1a/W-AC0.1a) Which activities in the food, beverage, and tobacco and/or agricultural commodities sectors does your organization engage in?
Processing/Manufacturing

W0.2

(W0.2) 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

W0.3

(W0.3) 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

W0.4

(W0.4) Select the currency used for all financial information disclosed throughout your response.

- BRL

W0.5

(W0.5) Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.

- Companies, entities or groups over which operational control is exercised

W0.6

(W0.6) Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?

- Yes

W0.6a

(W0.6a) Please report the exclusions.

Exclusion	Please explain
Facilities may be excluded due to recent mergers, acquisitions and divestitures, outsourcing and in-sourcing of activities (smaller facilities for which it is not currently possible to track water use may also be considered for exclusion);	During the reporting year there were 5 acquisitions: Rivalea, Sunnyvalley; Huon; Empire Packing Acquisition and Pilgrim's Food Masters Acquisition. JBS is working to integrate the water data regarding those operations to the monitoring system during 2022.

W0.7

(W0.7) 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 number	466110103
Yes, a Ticker symbol	JBSS3 JBSAY
Yes, a SEDOL code	B3K5JC0 US B1V74X7 BZ

W1. Current state

(W1.1) Rate the importance (current and future) of water quality and water quantity to the success of your business.

	Direct use importance rating	Indirect use importance rating	Please explain
Sufficient amounts of good quality freshwater available for use	Vital	Vital	As a food company, water is part of our production process and should be available in high quality standards in accordance with the local regulation in which JBS operates. Considering our value chain, water availability (quantity) is one of the main influencers of livestock, pork and poultry maintenance, pasture growth and crops production. Also, JBS' business in Brazil (one of the most significant locations regarding both production and market) depends on the electricity that is mainly produced by hydroelectric sources. Water was defined as a priority topic in the Company's Materiality Matrix assessment that took place on 2020. Also in 2020, JBS conducted a climate scenario study and water risk assessment. The scenarios determined whether there was a high, medium or low water scarcity risk in the watersheds where both JBS pork and poultry raising and production operations are located. The study presents the main elements needed to support decision-making processes for reducing both climate and water risk. JBS is engaged to reduce water use in its production processes; to increase wastewater standards; and to collaborate with its value-chain on water-related matters. Nevertheless, the continuation of our business depends directly and indirectly on water. Therefore, in current and future scenarios, both aspects of water (quality and quantity) are vital to JBS business continuity considering its importance on operations: in the industrial process and value chain.
Sufficient amounts of recycled, brackish and/or produced water available for use	Important	Important	<p>The food industry has sanitation standard operating procedures that limit water reuse. Nevertheless, this practice is important to the company currently and in the future since it helps manage a vital resource to both production and the value chain. The future scenarios indicate water stress and scarcity in some watersheds where the company's facilities operate and so the company is engaged in actions that implicate on the reduction of freshwater demand as recycled water use.</p> <p>The reuse takes place out of the industrial process since the treated wastewater is used to clean patios and external areas. Regarding the value chain, it is known that water availability depends on the management of the river basin and that comprises all users of this resource, including JBS suppliers.</p> <p>The pork production on the value chain (indirect operations) generates a considerable amount of wastewater. The company is engaged to encourage the reuse of treated wastewater, the alternative for treated wastewater is fertigation for agricultural crops. The wastewater has nutrients that serve as fertilizer for soil and is destined for fertigation of pastures, and other crops, rather than being discarded.</p> <p>JBS is engaged to reduce the water use in the production as there is a major effort by the Company to reuse water at JBS facilities. As a result of these work, over 10.3 million m³ of water were reused in the Brazil, Mexico, Uruguay and North America facilities in 2022, accounting for approximately 5.6% of total water withdraw. This allows the company to promote lower water abstraction, reducing the environmental impacts inherent to the industrial process.</p>

W-FB1.1a/W-AC1.1a

(W-FB1.1a/W-AC1.1a) Which water-intensive agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.

Agricultural commodities	% of revenue dependent on these agricultural commodities	Produced and/or sourced	Please explain
Cattle products	41-60	Produced	The Company has 52 beef processing facilities, 15 livestock feedlots and 28 distribution center. Concerning leather, JBS Couros has 17 processing units, making livestock products a significant part of JBS' revenue and responsible for a large part of our total water demand. The management of water resources is at the base of the JBS production chain and its sustainable use is a priority. The resource is considered essential to guarantee the sanitary standards of processes and products, such as cleaning areas, equipment and utensils in the operation.
Other crop commodity, please specify (Pork products)	Less than 10%	Produced	The Company has 19 hog processing facilities and 47 distribution centers added between hogs and chickens. JBS is the second largest producer and exporter of poultry and pork products, which is why they are so important to our revenue. Water resources management is a fundamental element for the food sector, and it is the base of its productive chain and essential for pork breeding. The resource is considered essential to guarantee the sanitary standards of processes and products, such as cleaning areas, equipment and utensils in the operation.
Other crop commodity, please specify (Poultry products)	21-40	Produced	The Company has 66 poultry processing facilities and 47 distribution centers added between hogs and chickens. JBS is the second largest producer and exporter of poultry and pork products, which is why they are so important to our revenue. Water resources management is a fundamental element for the food sector, and it is the base of its productive chain and essential for poultry breeding. The resource is considered essential to guarantee the sanitary standards of processes and products, such as cleaning areas, equipment and utensils in the operation.

W1.2

(W1.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volumes	100%	Continuously	Hydrometer	All JBS facilities monitor the volume of water withdrawals in a continuous and individualized way. The monitoring is carried out at the withdrawals points, which have measuring equipment (hydrometers), the data of each unit are reviewed and reported to the corporate team daily to verify compliance with established targets, as to seek projects to reduce water consumption which enable the decision-making process to increase the efficiency of JBS. The volume data are also reported by facilities monthly in a corporate software. In Brazil, water withdrawals are regulated by Federal or State Legislation, so all sources from JBS have authorizations that determine the period, volume and source of water to be captured. In 2022, water withdrawals data in Brazil (42% from the total water withdrawals) were audited by SGS according to standards established by GRI. Facilities refers to all operational units (poultry and pork farms, slaughter units, distribution centers, animal feed factories).
Water withdrawals – volumes by source	100%	Daily	Hydrometer	JBS facilities monitor through hydrometers the water volume per source at the withdrawal's points: fresh surface water, groundwater, third party sources. Data of each unit are reviewed and reported to the corporate team daily. Data are consolidated and reported monthly within the system Credit360, which allows management and performance evaluation of global sustainability indicators. The data are also annually reported in the sustainability report. This aspect is strategic to JBS, since each source has a peculiarity of availability, quality and cost. Monitoring withdrawals by source enables to identify critical points and to assess the possibility of source alteration. In Brazil, water withdrawals are regulated by Federal or State Legislation. All sources from JBS have authorizations that define the period, volume and source of water to be captured. In 2022 water withdrawals data in Brazil (42% from the total) by source were audited by SGS according to standards established by GRI.

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Entrained water associated with your metals & mining and/or coal sector activities - total volumes [only metals and mining and coal sectors]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Produced water associated with your oil & gas sector activities - total volumes [only oil and gas sector]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Water withdrawals quality	100%	Daily	Laboratory analysis	The water withdrawals quality in food industries is essential and regulated by a series of health standards in order to ensure, in a comprehensive way, the sanitary standards of industrial processes and all food safety to consumers. Therefore, in all JBS facilities are conducted inspections and routine laboratory tests (hourly and daily) of the water used, monitoring water quality, storage facilities and water treatment, since is vital to the company to keep the quality water standards, assuring the safety of the society, employees and customers. The parameters monitored are also reported in a computerized corporate software (Credit360), which allows management and performance evaluation of the company's global sustainability indicators. The Ministry of Health of the Brazilian government defines the parameters and periodicity of the monitoring of water quality.
Water discharges – total volumes	100%	Continuously	Parshall gutter (flow) + Hydrometers	JBS facilities monitor the volume of water discharge (treated industrial wastewater) by each kind of discharge continuously and individually. Monitoring is accomplished by measuring equipment (hydrometers and Parshall flume), data of each unit by discharge kind are reviewed and reported daily. By constantly monitoring water discharge the company follows up the wastewater treatment status and proposes actions that aim rising its efficiency. Data from each destination are also reported by facilities in a system (Credit360), which allows management and performance evaluation of the company's global sustainability indicators. In Brazil, the water discharge is regulated by Federal or State Legislation, so all water sources discharge from JBS have authorizations that determine the period, volume and the water discharge destination. In 2022, water discharges data in Brazil (42%) were audited by SGS according to standards established by GRI.
Water discharges – volumes by destination	100%	Daily	Flow + Hydrometer	JBS facilities monitor the volume of water discharge (treated industrial wastewater) by destination water body, ferti-irrigation, infiltration and public wastewater system, continuously and individually. Monitoring is accomplished by measuring equipment (hydrometers Parshall flume), the data of each unit are reviewed and reported to corporate staff daily. Data from each destination kind are also reported by facilities in a corporate system (Credit360), which allows management and performance evaluation of the company's global sustainability indicators. In Brazil, the water discharge is regulated by Federal or State Legislation, so all water sources discharge from JBS have authorizations that determine the period, volume and the water discharge destination. In addition, total discharged water regarding the kind of destination is also used for GHG calculation. In 2022, water discharges data in Brazil (42%) by destination were audited by SGS according to standards established by GRI.
Water discharges – volumes by treatment method	100%	Continuously	Flow + Hydrometer	Plants have modern treatment stations to collect and appropriately treat the effluent liquid produced by its production processes, complying with legal regulations. All the wastewater from operations is transported to the Company's own treatment stations or public treatment systems. JBS is constantly monitoring wastewater treatment station performance and local government agencies constantly monitor compliance with legally required. All facilities monitor the volume of water discharge (treated industrial wastewater) continuously and individually. Monitoring is accomplished by measuring equipment (hydrometers), the data of each unit are reviewed and reported to corporate staff daily. The data are also reported by facilities in a corporate system (Credit360), which allows management and performance evaluation of the company's global sustainability indicators. In 2022, water discharges data in Brazil (42%) by treatment method were audited by GRI.
Water discharge quality – by standard effluent parameters	100%	Continuously	Laboratory analysis	To maintain the treatment efficiency and meet the environmental standards, JBS has specific operational procedures and controls for wastewater treatment. The parameters from untreated effluent and treated effluent are monitored by laboratory analysis. In Brazil, the water discharge is regulated by Federal or State Legislation, so all sources of water discharge have authorizations that determine the period, volume and source of discharge. Physical, chemical and biological parameters are constantly analyzed to ensure required quality of the treated effluent that will be destined accordingly. JBS core business is food production mainly from animal protein, the wastewater treatment addresses organic matter concentration as main pollutant. All units monitor many effluent parameters, such as COD, BOD and NH3, on a weekly/monthly basis (according local legislation). Data are also reported by facilities in a system (Credit360) which allows performance evaluation of sustainability indicators.
Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)	Not monitored	<Not Applicable>	<Not Applicable>	
Water discharge quality – temperature	100%	Continuously	Laboratory analysis	To maintain the treatment efficiency and meet the environmental standards, JBS has specific operational procedures and internal controls for wastewater treatment. Measurement is performed in accordance with legal requirements of each location where the company operates. The water temperature is measured with mercury thermometer. JBS wastewater is discharged approximately at ambient temperature in specify lagoons wastewater treatment. This process also enables the adaptation of the temperature to the environment. The wastewater temperature must be close to the destination temperature – water bodies or public system. All facilities monitor water temperature in a continuous manner and these data are reviewed and reported to the corporate team daily. The data are also reported by facilities in a corporate system (Credit360), which allows management and performance evaluation of the company's global sustainability indicators.
Water consumption – total volume	100%	Continuously	Hydrometers	All units monitor the water consumption volume through hydrometer in a continuous and individualized way. The monitoring data of each unit are reviewed and reported to the corporate team daily that checks if the established goals have been met. The consumed water volume is also reported by facilities in a business system (Credit360), which enables the management and evaluation of performance of the global indicators of the company's sustainability.
Water recycled/reused	100%	Daily	Hydrometers	Essentially, all units' reuse water in the industrial process. The food industry has sanitation standard operating procedures that limit water reuse. Nevertheless, this practice is important to the company since it helps manage a vital resource to both production and the value chain. The reuse of water in JBS can occur during the production process and place out of the industrial process, since the treated wastewater is used to clean patios and external areas. All units monitor the water reused volume through hydrometers directly at the collection points of destined to the treatment for later reuse. The data of each unit are reviewed and reported to the corporate team daily. The data are also reported by facilities in a corporate system (Credit360), which enables the management and performance evaluation of Company's Global Sustainability Indicators.
The provision of fully-functioning, safely managed WASH services to all workers	100%	Daily	Systematic assessment	In all JBS units there is a water quality control for the production process and for potable water, since is vital to the company to keep the quality standards for water, assuring the safety of the employees. The water used for personal hygiene is provided in accordance with the quality standards defined by ANVISA. A systematic assessment is carried out to check the quality of potable water provided for human consumption. The monitoring is accomplished through daily measurement.

(W1.2b) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	18363740	About the same	Mergers and acquisitions	Lower	Other, please specify (The company has a specific goal to reduce water consumption.)	JBS uses a sustainability Credit360 software manage its sustainability indicators, monitoring monthly water withdrawals in all its units. In 2022, the company's global data was included and reported, covering JBS Global total water volume. JBS obtained an increase in its water indicator (volume of water) by 1.6%. The main reason is the group's growth due production's increase and companies' acquisition. The future variations in water withdrawals are likely to be small, because although there may be an increase in production, the company has been constantly working to reduce its water consumption per ton of product.
Total discharges	147707321	Lower	Mergers and acquisitions	Lower	Other, please specify (The company has a specific goal to reduce water consumption.)	JBS uses a sustainability Credit360 software manage its sustainability indicators, monitoring monthly water withdrawals in all its units. In 2022, the company's global data was included and reported, covering JBS Global total water volume. JBS obtained um aumento its water indicator (volume of water) by 1.6%. %. The main reason is the group's growth due production's increase and companies' acquisitions, however, there was an increase in the use of reuse water, which decreased our discharge in the period. The future variations in water discharges are likely to be small, because although there may be an increase in production, the company has been constantly working to reduce its water consumption per ton of product.
Total consumption	3593009	Lower	Mergers and acquisitions	Lower	Other, please specify (The company has a specific goal to reduce water consumption.)	JBS uses a sustainability Credit360 software manage its sustainability indicators, monitoring monthly water withdrawals in all its units. In 2022, the company's global data was included and reported, covering JBS Global total water volume. JBS obtained an increase in its water indicator (volume of water) by 1.6%. The main reason is the group's growth due production's increase and companies' acquisition. The future variations in water consumption are likely to be small, because although there may be an increase in production, the company has been constantly working to reduce its water consumption per ton of product.

W1.2d

(W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.

	Withdrawals are from areas with water stress	% withdrawn from areas with water stress	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Identification tool	Please explain
Row 1	Yes	1-10	Lower	Other, please specify (increase in rainfall in the country)	Unknown	Unknown	WRI Aqeduct	The greatest reference in the Company for management of areas with water stress is the Sustainable Water Management Program (PGSA). In order to increase efficiency and avoid shortages, the PSGA attempts to identify critical areas and prioritize facilities and watersheds to mitigate the risk of shortfalls and increase usage efficiency, in addition to measuring water-related financial impacts and providing strategic tools and methodologies to support investment decisions. The PGSA development is guided by a specific study which was conducted by an environmental consultancy based on the best practice for water management: Global Water Footprint Assessment Standard, AWS International Water Stewardship Standard and ISO 14.040:2014 (Environmental management – Water footprint). The PGSA has been implemented for over 110 JBS processing facilities in the north and south of Brazil, including almost every major watershed in the country. It is a component in the water management procedures at the company's various businesses, including food (beef, pork, poultry and processed products), leather processing, hygiene and cleaning, biofuel, collagen and other product manufacturing processes. The program guidance defined the beast approach to define units located in areas under water stress would be the combination between: - the output from the WRI Aqeduct: which has indicated the facilities with facilities under high and extremely high water stress; - the water stress risk output from the climate scenarios and evaluation of environmental risks assessment, that defined the watershed under risk; - and monitoring the risk status thought the Watershed Committees. The assessment allows to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk.

W-FB1.2e/W-AC1.2e

(W-FB1.2e/W-AC1.2e) For each commodity reported in question W-FB1.1a/W-AC1.1a, do you know the proportion that is produced/sourced from areas with water stress?

Agricultural commodities	The proportion of this commodity produced in areas with water stress is known	The proportion of this commodity sourced from areas with water stress is known	Please explain
Cattle products	Yes	No, not currently but we intend to collect this data within the next two years	Water resources management is not only a fundamental element for the sustainability of the food sector and the JBS, it is at the base of its productive chain and essential for cattle breeding. In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, it established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by environmental managers, responsible for their respective operational facility to deal specifically with water issues, enhancing water management. The program identified the critical facilities by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each facility, making it possible to prioritize actions such as investment allocation and targets setting to reduce the facilities exposure to shortage risk. This method was selected due to its capacity to integrate external and internal issues, such as water stressed basin and the water shortage exposure of the facility. By Credit360 system, JBS can quantify the percentage of the production that comes from these water stress areas identified and monitor if there is any unit that is facing challenges with water availability and set actions plans if necessary.
Other commodities from W-FB1.1a/W-AC1.1a, please specify (pork products)	Yes	No, not currently but we intend to collect this data within the next two years	Water resources management is not only a fundamental element for the sustainability of the food sector and the JBS, it is at the base of its productive chain and essential for pork breeding. In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, it established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by environmental managers, responsible for their respective operational facility to deal specifically with water issues, enhancing water management. The program identified the critical facilities by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each facility, making it possible to prioritize actions such as investment allocation and targets setting to reduce the facilities exposure to shortage risk. This method was selected due to its capacity to integrate external and internal issues, such as water stressed basin and the water shortage exposure of the facility. By Credit360 system, JBS can quantify the percentage of the production that comes from these water stress areas identified and monitor if there is any unit that is facing challenges with water availability and set actions plans if necessary.
Other commodities from W-FB1.1a/W-AC1.1a, please specify (poultry products)	Yes	No, not currently but we intend to collect this data within the next two years	Water resources management is not only a fundamental element for the sustainability of the food sector and the JBS, it is at the base of its productive chain and essential for poultry breeding. In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, it established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by environmental managers, responsible for their respective operational facility to deal specifically with water issues, enhancing water management. The program identified the critical facilities by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each facility, making it possible to prioritize actions such as investment allocation and targets setting to reduce the facilities exposure to shortage risk. This method was selected due to its capacity to integrate external and internal issues, such as water stressed basin and the water shortage exposure of the facility. By Credit360 system, JBS can quantify the percentage of the production that comes from these water stress areas identified and monitor if there is any unit that is facing challenges with water availability and set actions plans if necessary.

W-FB1.2f/W-AC1.2f

(W-FB1.2f/W-AC1.2f) What proportion of the produced agricultural commodities reported in W-FB1.1a/W-AC1.1a originate from areas with water stress?

Agricultural commodities	% of total agricultural commodity produced in areas with water stress	Please explain
Cattle products	1-10	The percentage refers to the cattle products produced in tons (slaughtering and processing of beef, processing and tanning of bovine leather) in water stress areas over the total amount of commodities produced in tons (cattle, poultry and pork products). In Brazil, there was a reduction in the number of units located in water-stressed regions due to the change in the country's water regime, which directly impacted the reduction in the percentage (column 2), which were calculated based on an internal methodology at JBS (PGSA) and WRI Aqueduct Water Risk Atlas data base. This methodology was developed due to the increased concern for water scarcity and its relevance in constraining JBS's growth. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, working to mitigate the risk of shortages and increase efficiency in use. In the coming years, JBS will update its materiality matrix and move forward with its Global Sustainability Strategy in order to achieve its water reduction goals. Regarding water management, JBS will update its water risk analysis and conduct an analysis of the climate scenario study that analyzes the impacts on water availability. In 2020, JBS conducted a climate scenario study and water risk assessment. The potential impact of changes in a future period on the production of operational units was evaluated, as well as the indirect impacts on the supply chain. The study presents the main elements to support the decision-making process for reducing both climate and water risk. The construction of scenarios aims to broaden the perception about the relationship of its operations with the effects of climate change. The climate scenario study and water risk assessment output regarding future trends added to the status of the watersheds monitored on the Watershed Committees leads to the scenario where critical watersheds will remain critical on the following years. The climate change combined to the lack of effective watershed management unfortunately do not allow the identification from any of the watersheds from cattle, pork or poultry products lowering its water stress risk. In 2022, the monitoring process used local government databases and climate data to formulate a strategic planning of purchase. In 2022, in Brazil 2,91% of tons of cattle products were produced in areas with High and Extremely high water stress.
Other produced commodities from W-FB1.2e/W-AC1.2e, please specify (pork products)	1-10	The percentage refers to the pork products produced in tons (fresh and processed) in water stress areas over the total amount of commodities produced in tons (cattle, poultry and pork products). In Brazil, there was a reduction in the number of units located in water-stressed regions due to the change in the country's water regime, which directly impacted the reduction in the percentage (column 2), which were calculated based on an internal methodology at JBS (PGSA) and WRI Aqueduct Water Risk Atlas data base. This methodology was developed due to the increased concern for water scarcity and its relevance in constraining JBS's growth. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, working to mitigate the risk of shortages and increase efficiency in use. In the coming years, JBS will update its materiality matrix and move forward with its Global Sustainability Strategy in order to achieve its water reduction goals. In the same effort, with regard to water management, JBS will update its water risk analysis and conduct an analysis of the climate scenario study that analyzes the impacts on water availability. In 2020, JBS conducted a climate scenario study and water risk assessment. The potential impact of changes in a future period on the production of operational units was evaluated, as well as the indirect impacts on the supply chain. The study presents the main elements to support the decision-making process for reducing both climate and water risk. The construction of scenarios aims to broaden the perception about the relationship of its operations with the effects of climate change. The climate scenario study and water risk assessment output regarding future trends added to the status of the watersheds monitored on the Watershed Committees leads to the scenario where critical watersheds will remain critical on the following years. The climate change combined to the lack of effective watershed management unfortunately do not allow the identification from any of the watersheds from cattle, pork or poultry products lowering its water stress risk. In 2021, the monitoring process uses local government databases and climate data to formulate a strategic planning of purchase. In 2022, in Brazil 5,21% of tons of pork products were produced in areas with High and Extremely high water stress.
Other produced commodities from W-FB1.2e/W-AC1.2e, please specify (poultry products)	1-10	The percentage refers to the poultry products produced in tons (fresh and processed) in water stress areas over the total amount of commodities produced in tons (cattle, poultry and pork products). In Brazil, there was a reduction in the number of units located in water-stressed regions due to the change in the country's water regime, which directly impacted the reduction in the percentage (column 2), which were calculated based on an internal methodology at JBS (PGSA) and WRI Aqueduct Water Risk Atlas data base. This methodology was developed due to the increased concern for water scarcity and its relevance in constraining JBS's growth. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, working to mitigate the risk of shortages and increase efficiency in use. In the coming years, JBS will update its materiality matrix and move forward with its Global Sustainability Strategy in order to achieve its water reduction goals. In the same effort, regarding water management, JBS will update its water risk analysis and conduct an analysis of the climate scenario study that analyzes the impacts on water availability. In 2020, JBS conducted a climate scenario study and water risk assessment. The potential impact of changes in a future period on the production of operational units was evaluated, as well as the indirect impacts on the supply chain. The study presents the main elements to support the decision-making process for reducing both climate and water risk. The construction of scenarios aims to broaden the perception about the relationship of its operations with the effects of climate change. The climate scenario study and water risk assessment output regarding future trends added to the status of the watersheds monitored on the Watershed Committees leads to the scenario where critical watersheds will remain critical on the following years. The climate change combined to the lack of effective watershed management unfortunately do not allow the identification from any of the watersheds from cattle, pork or poultry products lowering its water stress risk. In 2022, the monitoring process uses local government databases and climate data to formulate a strategic planning of purchase. In 2022, in Brazil 8,12% of tons of poultry products were produced in areas with High and Extremely high water stress.

W1.2h

(W1.2h) Provide total water withdrawal data by source.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Relevant	4228.06	Lower	Other, please specify (Alternative funding sources)	In 2022, the company's global data was included and reported, covering JBS Global total water volume. The surface water is relevant because represents 25% of the total water withdrawal. The volume comprises surface sources (rivers, lakes) and rainwater, which are monitored daily. All Facilities monitor water withdrawals by source since it enables the company to identify critical points and to assess the possibility of water source alteration. Comparison with the previous reporting year, the volume decreased just 1.05% compared to last year, due the fact that water was withdrawn from other sources in 2021.
Brackish surface water/Seawater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	JBS does not withdraw water from Brackish surface or from the sea.
Groundwater – renewable	Relevant	61404.55	Higher	Other, please specify (Alternative funding sources)	In 2022, the company's global data was included and reported, covering JBS Global total water volume. The groundwater is relevant because represents 33.4% of the total water withdrawal. The volume comprises Groundwater, which is monitored daily. All Facilities monitor water withdrawals by source since it enables the company to identify critical points and to assess the possibility of water source alteration. The volume is 2.09% higher, compared to last year, due to local decision to attend the demand through groundwater and compensate the usage from fresh surface water. Also, the company invested in eliminating water loss and leakage, and improving on the water capture and monitoring system, which improved the data quality monitored and reported through the monitoring. This might have led to an increase in the monitored data figure.
Groundwater – non-renewable	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	JBS does not withdraw water from non-renewable groundwater.
Produced/Entrained water	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	This use does not apply to JBS
Third party sources	Relevant	7657684	Higher	Other, please specify (Water quality)	In 2022, the company's global operation data was reported. However in JBS' overview third-party sources is relevant since represents 41,7% from total water withdrawal. Third-party sources are the main source on some locations, also used during periods of drought and to attend a facility higher demand of water. All Facilities monitor water withdrawals by source since it enables to assess the possibility of water source alteration. The comparison with the previous reporting year is 2.59% higher due increased production on plants that use third-party sources, and also on drought periods. Also, the company invested in eliminating water loss and leakage, and improving on the water capture and monitoring system, which improved the data quality monitored and reported through the monitoring system in 2022, which might have led to an increase in the monitored data figure.

W1.2i

(W1.2i) Provide total water discharge data by destination.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	Relevant	84792888	About the same	Other, please specify (In 2022, the volume was 1.67% higher compared to 2021, this means that the new wastewater added regarding new operations were not discharged on freshwaters. therefore, it was reported as about the same.)	In 2022, the company's global data was included, covering JBS Global total discharged wastewater volume. The surface disposal is relevant because it represents 57.4% of the total wastewater discharged, and JBS ensures that this effluent returns to the environment with quality and safe form because all facilities have the control of water discharge due to flow rate measurements and also have a wastewater treatment plant at its own facilities, meeting the legal requirements for wastewater discharge. The discharged volume is calculated at the end of the wastewater treatment. In 2022, the volume was 1.67% higher compared to 2021, this means that the new wastewater added regarding new operations were not discharged on freshwaters. therefore, it was reported as about the same.
Brackish surface water/seawater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	
Groundwater	Relevant	1279024	About the same	Other, please specify (Only a decrease of 0.88%, this means that the new wastewater added regarding new operations were not discharged on third-party destinations.)	In 2022, the company's global data was included, covering JBS Global total discharged wastewater volume. Groundwater is relevant because represents over than 8,7% of the total wastewater discharged. This amount refers to the water infiltration into the soil and the volume used in processing that is treated and reused as fertilizer in pastures, replacing the use of fertilizers. There was a decrease of -0.74% of water discharged in groundwater, mainly due the improvement on the monitoring of water infiltration on the soil.
Third-party destinations	Relevant	50003582	About the same	Other, please specify (only a decrease of 0.88%, this means that the new wastewater added regarding new operations were not discharged on third-party destinations.)	In 2022, the company's global data was included, covering JBS Global total discharged wastewater volume. However, in JBS' overview, the water discharge to third parties represents 33.9% of the total of the discharged sources. All facilities have the control of water discharge due to flow rate measurements. The amount discharged reported in third-party destination comprise the Wastewater sent to the public sewer system. There were no significant changes in the amount of water discharged in the public sewer system compared to last year, only a decrease of 0.88%, this means that the new wastewater added regarding new operations were not discharged on third-party destinations.

W1.2j

(W1.2j) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	We only have secondary treatment
Secondary treatment	Relevant	147707.32	About the same	Other, please specify (There were no significant changes in the amount of treated volume of water discharged compared to last year, only an increase of 0.66%.)	100%	In 2022, the company's global data was included and reported, covering JBS Global total discharged wastewater volume. The main driver to the decision to have a secondary treatment is to be in accordance with the local environmental regulation (Federal, State or Municipality) which guarantees that wastewater will be discharged according to the high standards of the respective countries' environmental legislations. There were no significant changes in the amount of treated volume of water discharged compared to last year, only an increase of 0.66%.
Primary treatment only	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	We only have secondary treatment
Discharge to the natural environment without treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	We only have secondary treatment
Discharge to a third party without treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	We only have secondary treatment
Other	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	We only have secondary treatment

W1.3

(W1.3) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue	Total water withdrawal volume (megaliters)	Total water withdrawal efficiency	Anticipated forward trend
Row 1	3748520000	183497.22		Considering our effort and aim to reduce the water intensity, the water intensity is expected to increase from 2 to 5% in the next year.

(W-FB1.3/W-AC1.3) Do you collect/calculate water intensity for each commodity reported in question W-FB1.1a/W-AC1.1a?

Agricultural commodities	Water intensity information for this produced commodity is collected/calculated	Water intensity information for this sourced commodity is collected/calculated	Please explain
Cattle products	Yes	Not applicable	To calculate the water intensity of our products, we use the "total water withdrawn" in all our operations (calculated on internal meters) and our "production" in tons. We control these detailed data by factory, which are reviewed by environmental professionals and reported on the Credit360 system on a monthly basis, thus calculating how much water is being consumed per ton of product. Both data referring to the year 2022 (water withdrawal and production) in Brazil were audited by the audit firm SGS, according to the GRI methodology. This parameter is used to monitor performance and efficiency, as well as to define short- and long-term goals.
Other commodities from W-FB1.1a/W-AC1.1a, please specify (poultry products)	Yes	Not applicable	To calculate the water intensity of our products, we use the "total water withdrawn" in all our operations (calculated on internal meters) and our "production" in tons. We control these detailed data by factory, which are reviewed by environmental professionals and reported on the Credit360 system on a monthly basis, thus calculating how much water is being consumed per ton of product. Both data referring to the year 2022 (water withdrawal and production) in Brazil were audited by the audit firm SGS, according to the GRI methodology. This parameter is used to monitor performance and efficiency, as well as to define short- and long-term goals.
Other commodities from W-FB1.1a/W-AC1.1a, please specify (pork products)	Yes	Not applicable	To calculate the water intensity of our products, we use the "total water withdrawn" in all our operations (calculated on internal meters) and our "production" in tons. We control these detailed data by factory, which are reviewed by environmental professionals and reported on the Credit360 system on a monthly basis, thus calculating how much water is being consumed per ton of product. Both data referring to the year 2022 (water withdrawal and production) in Brazil were audited by the audit firm SGS, according to the GRI methodology. This parameter is used to monitor performance and efficiency, as well as to define short- and long-term goals.

(W-FB1.3a/W-AC1.3a) Provide water intensity information for each of the agricultural commodities identified in W-FB1.3/W-AC1.3 that you produce.

Agricultural commodity

Cattle products

Water intensity value (m3/denominator)

9.1

Numerator: water aspect

Total water withdrawals

Denominator

Tons

Comparison with previous reporting year

About the same

Please explain

In 2021, the company's global data was included and reported, covering all JBS Global data. The water intensity decreased by 0.5% compared to the previous year, so it is classified as "about the same". The company invested in eliminating water lose and leakage, and improving the water capture and monitoring system in 2021, which increased the total figure regarding the amount of water used and made impossible to capture all the benefits from the efficiency projects implemented on the cattle production facilities. All units of the JBS monitor daily the water intensity indicators (m³/ton of final product). Based on these indicators, it is possible to identify the performance of each unit, identifying best practices and opportunities for improvement in low performance units, and generating historical data for the definition of the next goals. The company is committed to the goal of reducing water intensity in 15% until 2030 for Brazil operations compared to the average base year 2019. JBS constantly encourages its employees to develop and share ideas and projects that bring environmental and economic benefits.

Agricultural commodity

Other produced commodities from W-FB1.3/W-AC1.3, please specify (poultry products)

Water intensity value (m3/denominator)

11.4

Numerator: water aspect

Total water withdrawals

Denominator

Tons

Comparison with previous reporting year

About the same

Please explain

In 2021, the company's global data was included, covering all JBS Global data. The water intensity increased by 2% compared to the previous year, so it is classified as "about the same.". The company invested in eliminating water lose, leakage and improving the water capture and monitoring system in 2021, which increased the total figure regarding the amount of water used on the poultry production. Also, the new companies acquired during 2021 are starting to implement the water efficiency culture and to have its target and goal. All units of the JBS monitor daily the water intensity indicators (m³/ton of final product). Based on these indicators, it is possible to identify the performance of each unit, identifying best practices and opportunities for improvement in low performance units, and generating historical data for the definition of the next goals. The company is committed to the goal of reducing water intensity in 15% until 2030 for Brazil operations compared to the average base year 2019. JBS constantly encourages its employees to develop and share ideas and projects that bring environmental and economic benefits.

Agricultural commodity

Other produced commodities from W-FB1.3/W-AC1.3, please specify (pork products)

Water intensity value (m3/denominator)

5.48

Numerator: water aspect

Total water withdrawals

Denominator

Tons

Comparison with previous reporting year

About the same

Please explain

In 2021, the company's global data was included, covering all JBS Global data. The water intensity decreased by 5% compared to the previous year, so it is classified as "lower". The company invested in eliminating water lose, leakage and improving the water capture and monitoring system in 2021, which increased the total figure regarding the amount of water used. Even though, it was possible to capture the benefits from the efficiency projects implemented on the pork production facilities. All units of the JBS monitor daily the water intensity indicators (m³/ton of final product). Based on these indicators, it is possible to identify the performance of each unit, identifying best practices and opportunities for improvement in low performance units, and generating historical data for the definition of the next goals. The company is committed to the goal of reducing water intensity in 15% until 2030 for Brazil operations compared to the average base year 2019. JBS constantly encourages its employees to develop and share ideas and projects that bring environmental and economic benefits.

W1.4

(W1.4) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
Row 1	No	N/A

W1.5

(W1.5) Do you engage with your value chain on water-related issues?

	Engagement	Primary reason for no engagement	Please explain
Suppliers	Yes	<Not Applicable>	<Not Applicable>
Other value chain partners (e.g., customers)	Yes	<Not Applicable>	<Not Applicable>

W1.5a

(W1.5a) Do you assess your suppliers according to their impact on water security?

Row 1

Assessment of supplier impact

No, we do not assess the impact of our suppliers and have no plans to do so within the next two years

Considered in assessment

<Not Applicable>

Number of suppliers identified as having a substantive impact

<Not Applicable>

% of total suppliers identified as having a substantive impact

<Not Applicable>

Please explain

Friboi: The only tool related to the impact of the supplier is the LCA, but it is a picture of the process and does not have the function of monitoring and/or engaging suppliers on the topic.

Seara: At SEARA, an assessment of suppliers that are critical to the environment is carried out, but it also generates a picture of the process, and it is not related to the detail of managing this risk.

W1.5b

(W1.5b) Do your suppliers have to meet water-related requirements as part of your organization's purchasing process?

	Suppliers have to meet specific water-related requirements	Comment
Row 1	Yes, suppliers have to meet water-related requirements, but they are not included in our supplier contracts	<Not Applicable>

W1.5c

(W1.5c) Provide details of the water-related requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Water-related requirement

Other, please specify (Comply with current legislation)

% of suppliers with a substantive impact required to comply with this water-related requirement

<Not Applicable>

% of suppliers with a substantive impact in compliance with this water-related requirement

<Not Applicable>

Mechanisms for monitoring compliance with this water-related requirement

No mechanism for monitoring compliance

Response to supplier non-compliance with this water-related requirement

No response

Comment

Annually, in Brazil, SEARA monitors its suppliers through the Sustainability Index, which measures from the most basic to the most advanced practices in environmental, economic and social aspects.

W1.5d

(W1.5d) Provide details of any other water-related supplier engagement activity.

Type of engagement

Incentivization

Details of engagement

Water management and stewardship is featured in supplier awards scheme

% of suppliers by number

1-25

% of suppliers with a substantive impact

<Not Applicable>

Rationale for your engagement

Annually, JBS evaluates 100% of its poultry and pork supply chain through the Sustainability Index, which measures from the most basic to the most advanced practices in environmental, economic and social aspects, such as effluent treatment, water use, compliance with environmental licensing and self-sufficient water farms. Globally, JBS worldwide has 140.000 suppliers, Seara represent almost 0.5% of them (9,000).

Impact of the engagement and measures of success

The results achieved in 2022 assessment have an average score of 73.93% considering all dimensions assessed, an decrease from last year which score was 74.8%. In 2022, the highlights were on the environmental; All units make an action plan with countermeasures for the evolution of items not covered, according to the assessment of each member. The goal is to continuously improve this standard over the time.

Comment

The Integration system with Seara supports and encourages investment in the modernization and adoption of sustainable technologies that offer the activity of cost reduction with increased efficiency and increased productivity, as well as financially encouraging the construction of new projects, with policies of remuneration customized for each animal category

W1.5e

(W1.5e) Provide details of any water-related engagement activity with customers or other value chain partners.

Type of stakeholder

Customers

Type of engagement

Education / information sharing

Details of engagement

Other, please specify (Share water management indicators and target evolution)

Rationale for your engagement

We share with clients who have ESG commitments and goals.

Impact of the engagement and measures of success

Maintain business relationship.

Type of stakeholder

Investors & shareholders

Type of engagement

Education / information sharing

Details of engagement

Other, please specify (Share water management indicators and target evolution)

Rationale for your engagement

We shared the evolution of our goal of reducing water consumption with investors.

Impact of the engagement and measures of success

Maintain business relationship.

W2. Business impacts

W2.1

(W2.1) Has your organization experienced any detrimental water-related impacts?

Yes

W2.1a

(W2.1a) Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.

Country/Area & River basin

Brazil	Amazonas
--------	----------

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

Only risk of water shortage without the need to buy

Primary response

Other, please specify (N/A)

Total financial impact

0

Description of response

N/A

Country/Area & River basin

Brazil	Amazonas
--------	----------

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

Only risk of water shortage without the need to buy

Primary response

Other, please specify (N/A)

Total financial impact

0

Description of response

N/A

Country/Area & River basin

Brazil	Parana
--------	--------

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

Financial impact

Primary response

Secure alternative water supply

Total financial impact

137926.68

Description of response

The cost is associated with the need to purchase water from third-party sources, since the sources of water abstraction were interrupted, or the volumes were insufficient for operations.

Country/Area & River basin

Brazil	Parana
--------	--------

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

With the drought, JBS had to buy water from third-parties, and increased its production cost

Primary response

Secure alternative water supply

Total financial impact

2362705.18

Description of response

The cost is associated with the need to purchase water from third-party sources, since the sources of water abstraction were interrupted, or the volumes were insufficient for operations.

Country/Area & River basin

Brazil	Rio Jacui
--------	-----------

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

With the drought, JBS had to buy water from third-parties, and increased its production cost.
The impact was great because the cost was high in relation to the cost of production.

Primary response

Secure alternative water supply

Total financial impact

3691811

Description of response

The cost is associated with the need to purchase water from third-party sources, since the sources of water abstraction were interrupted, or the volumes were insufficient for operations.

Country/Area & River basin

Brazil	Other, please specify (Rio Cai(Bacia Guaiba))
--------	--

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

With the drought, JBS had to buy water from third-parties, and increased its production cost.
The impact was great because the cost was high in relation to the cost of production.

Primary response

Secure alternative water supply

Total financial impact

2057586

Description of response

The cost is associated with the need to purchase water from third-party sources, since the sources of water abstraction were interrupted, or the volumes were insufficient for operations.

Country/Area & River basin

Brazil	Other, please specify (Taquari Antas (Bacia Guaiba)
--------	--

Type of impact driver & Primary impact driver

Chronic physical	Other, please specify (Quality of the supply source)
------------------	---

Primary impact

Increased production costs

Description of impact

Primary response

Secure alternative water supply

Total financial impact

3159668

Description of response

The cost is associated with the need to purchase water from third-party sources, since the sources of water abstraction were interrupted, or the volumes were insufficient for operations.

Country/Area & River basin

Brazil	Uruguay
--------	---------

Type of impact driver & Primary impact driver

Acute physical	Drought
----------------	---------

Primary impact

Increased production costs

Description of impact

This reduction in production is not related to water availability factors

Primary response

Secure alternative water supply

Total financial impact

1372381

Description of response

The cost is associated with the need to purchase water from third-party sources, since the sources of water abstraction were interrupted, or the volumes were insufficient for operations.

It was necessary to pay for the transportation of raw water from a nearby facility to the site. The financial impact refers to this transportation.

Country/Area & River basin

Brazil	Other, please specify (Alto Ivai)
--------	------------------------------------

Type of impact driver & Primary impact driver

Chronic physical	Water scarcity
------------------	----------------

Primary impact

Please select

Description of impact**Primary response**

Other, please specify (Increase in water treatment technologies)

Total financial impact

384237

Description of response**Country/Area & River basin**

Brazil	Other, please specify (PCJ)
--------	------------------------------

Type of impact driver & Primary impact driver

Reputation & markets	Other, please specify (Quality of the supply source)
----------------------	--

Primary impact

Increased production costs

Description of impact**Primary response**

Other, please specify (Increase in water treatment technologies)

Total financial impact

978403.76

Description of response

Increase in costs related to the increase in technology for water potability

Country/Area & River basin

Brazil	Other, please specify (Medio Rio Grande)
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Type of impact driver & Primary impact driver

Reputation & markets	Other, please specify (Quality of the supply source)
----------------------	--

Primary impact

Increased production costs

Description of impact

Primary response

Other, please specify (Increase un water treatment technologies)

Total financial impact

353423.35

Description of response

Increase in costs related to the increase in technology for water potability.

W2.2

(W2.2) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Fines, enforcement orders, and/or other penalties	Comment
Row 1	Yes	Fines, but none that are considered as significant	JBS is a party to administrative proceedings, initiated in 2022, related to issues related to water collection and treatment. The company presents a defense in all relevant cases and complies with the warning recommendations and notifications issued by the competent bodies. As they are in progress and pending a final decision, it is not yet possible to assign a fine amount. It should be noted that all this information and procedures are in the public domain and can be accessed via search on the websites of the competent bodies.

W2.2a

(W2.2a) Provide the total number and financial value of all water-related fines.

Row 1

Total number of fines

0

Total value of fines

0

% of total facilities/operations associated

0

Number of fines compared to previous reporting year

Higher

Comment

JBS is a party to administrative proceedings, initiated in 2022, related to issues related to water collection and treatment. The company presents a defense in all relevant cases and complies with the warning recommendations and notifications issued by the competent bodies. As they are in progress and pending a final decision, it is not yet possible to assign a fine amount. It should be noted that all this information and procedures are in the public domain and can be accessed via search on the websites of the competent bodies.

W3. Procedures

W3.1

(W3.1) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified	Please explain
Row 1	Yes, we identify and classify our potential water pollutants	<p>All JBS facilities have modern treatment stations to appropriately treat the effluent liquid produced by its production processes, complying with legal regulations.</p> <p>The organic matter is the main pollutant regarding the animal raise, mainly pork, and therefore wastewater COD, BOD, nitrite, nitrate, ammoniacal nitrogen and total phosphorus are the parameters that are monitored in order to indicate the treatment efficiency regarding organic matter.</p> <p>Wastewater from JBS operations is transported to the Company's own treatment stations or to the public treatment systems, also, the effluents from all units undergo appropriate treatment before final discharge and their samples are examined in laboratories, and the results are submitted to regulatory bodies and reported in the Credit360 monthly.</p> <p>To support the management of impacts in the poultry and pork supply chain, JBS conducts technical visits to suppliers to ensure that everyone adopts practices and structures suitable for production and in compliance with the necessary environmental laws, addressing issues such as wastewater management. To improve the management of livestock suppliers, JBS participated in the construction of the Sustainable Livestock Indicators Guide (GIPS), developed by the Brazilian Roundtable on Sustainable Livestock (GTPS).</p>	<Not Applicable>

W3.1a

(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Water pollutant category

Nitrates

Description of water pollutant and potential impacts

The activities in the industrial processes of slaughter and processing of the cattle, pork and poultry products can generate organic matter pollutants, and a high organic load concentration. Without wastewater treatment, water conditions can impact in water quality, causing eutrophication, oxygen reduction and species mortality, being harmful to aquatic ecosystems and also be harmful for humans. Brazilian legislation applies strict conditions for industrial systems that are dependent of water consumption, where physical and chemical parameters are evaluated weekly or monthly as requested by legislation

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

Requirement for suppliers to comply with regulatory requirements

Please explain

Organic matter is the main pollutant in animal production and, therefore, the COD, BOD, nitrite, nitrate, ammonia nitrogen and total phosphorus parameters of the wastewater are monitored to indicate the efficiency of the treatment of organic matter.

All JBS pork suppliers are required to install an effluent treatment system on their farms to treat the waste generated in the operation. JBS monitors the hydraulic retention time (HRT), which must be at least 120 days to ensure wastewater treatment compliance. At the poultry farms, we use anaerobic lagoon systems as base treatment to treat wastewater from pig production.

For livestock suppliers, as more than 80% of the purchased animals are raised throughout their lives on pasture, their waste is absorbed by the pasture in the natural environment. To improve the management of cattle suppliers, JBS participated in the construction of the Sustainable Cattle Farming Indicators Guide (GIPS), developed by the Sustainable Cattle Farming Working Group (GTPS). This group is developing a guide of indicators for Sustainable Cattle Raising, with the objective of accounting for sustainability in meat production. The tool contains topics such as Business Management, Communities, Workers, Environment, and Value Chain. Criterion 4.2 of GIPS addresses the efficient use of water resources, water consumption, reuse, treatment and/or proper disposal, and compliance with legal requirements

Water pollutant category

Phosphates

Description of water pollutant and potential impacts

The activities in the industrial processes of slaughter and processing of the cattle, pork and poultry products can generate organic matter pollutants, and a high organic load concentration. Without wastewater treatment, water conditions can impact in water quality, causing eutrophication, oxygen reduction and species mortality, being harmful to aquatic ecosystems and also be harmful for humans. Brazilian legislation applies strict conditions for industrial systems that are dependent of water consumption, where physical and chemical parameters are evaluated weekly or monthly as requested by legislation

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

Requirement for suppliers to comply with regulatory requirements

Please explain

Organic matter is the main pollutant in animal production and, therefore, the COD, BOD, nitrite, nitrate, ammonia nitrogen and total phosphorus parameters of the wastewater are monitored to indicate the efficiency of the treatment of organic matter.

All JBS pork suppliers are required to install an effluent treatment system on their farms to treat the waste generated in the operation. JBS monitors the hydraulic retention time (HRT), which must be at least 120 days to ensure wastewater treatment compliance. At the poultry farms, we use anaerobic lagoon systems as base treatment to treat wastewater from pig production.

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Water pollutant category

Other nutrients and oxygen demanding pollutants

Description of water pollutant and potential impacts

The activities in the industrial processes of slaughter and processing of the cattle, pork and poultry products can generate organic matter pollutants, and a high organic load concentration. Without wastewater treatment, water conditions can impact in water quality, causing eutrophication, oxygen reduction and species mortality, being harmful to aquatic ecosystems and also be harmful for humans. Brazilian legislation applies strict conditions for industrial systems that are dependent of water consumption, where physical and chemical parameters are evaluated weekly or monthly as requested by legislation

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

Requirement for suppliers to comply with regulatory requirements

Please explain

Organic matter is the main pollutant in animal production and, therefore, the COD, BOD, nitrite, nitrate, ammonia nitrogen and total phosphorus parameters of the wastewater are monitored to indicate the efficiency of the treatment of organic matter.

All JBS pork suppliers are required to install an effluent treatment system on their farms to treat the waste generated in the operation. JBS monitors the hydraulic retention time (HRT), which must be at least 120 days to ensure wastewater treatment compliance. At the poultry farms, we use anaerobic lagoon systems as base treatment to treat wastewater from pig production.

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W3.3

(W3.3) Does your organization undertake a water-related risk assessment?

Yes, water-related risks are assessed

W3.3a

(W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks.

Value chain stage

Direct operations

Coverage

Full

Risk assessment procedure

Water risks are 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?

3 to 6 years

Type of tools and methods used

Tools on the market

Enterprise risk management

Databases

Tools and methods used

WRI Aqueduct

Regional government databases

Other, please specify (Credit 360)

Contextual issues considered

Water availability at a basin/catchment level

Water quality at a basin/catchment level

Stakeholder conflicts concerning water resources at a basin/catchment level

Implications of water on your key commodities/raw materials

Water regulatory frameworks

Stakeholders considered

Employees

Investors

Local communities

Regulators

Suppliers

Water utilities at a local level

Other water users at the basin/catchment level

Comment

In Brazil, the PGSA (Programa de Gestão Sustentável) monitor critical units using data monitored regarding the impacts of water shortage; the importance of water to these units' strategy and identifying critical river basins using databases provided by Brazilian National Water Agency (ANA) added by the inputs captured on the Watershed Committees watershed scarcity risks. The Watershed Committees are also the forum to hear from local communities about the water related issues. In addition, JBS also monitors the risks with the help of Aqueduct provided by WRI and Credit360 to manage its sustainability KPIs indicators, monitoring monthly water withdrawals.

Besides that, the climate change risk assessment study from 2020 identified the watersheds that are more vulnerable to water events in the long term.

Considering the other locations around the world, water stewardship is crucial to our long-term viability. Companywide, our approach to water stewardship is defined at the corporate level, but goals and targets are set by each facility to ensure ownership and accountability. We work closely and collaboratively with federal, state and local municipalities to address complex issues and jointly develop solutions. Finally, every facility invests capital annually to make sure it stays in alignment with and committed to our Environmental Policy while appropriately addressing local challenges.

We track both total water use and water intensity (water use per pound of finished product, including by-products) to consistently identify opportunities for improvements, irrespective of changes in production.

Value chain stage

Supply chain

Coverage

Partial

Risk assessment procedure

Water risks are 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?

3 to 6 years

Type of tools and methods used

Tools on the market

Databases

Tools and methods used

WRI Aqueduct

Regional government databases

Other, please specify (Environmental Management Standard ISO 14001; Life Cycle Assessment)

Contextual issues considered

Water availability at a basin/catchment level

Water quality at a basin/catchment level

Stakeholder conflicts concerning water resources at a basin/catchment level

Implications of water on your key commodities/raw materials

Water regulatory frameworks

Status of ecosystems and habitats

Stakeholders considered

Customers

Comment

In Brazil, the pork and poultry supply chain 100% of integrated producers receive visits and technical assistance from the Company. Checklists are applied to identify the water source in the farm. The supplier is not allowed to supply to JBS if the farm couldn't guarantee free water demand to the animals. For cattle suppliers, JBS made progress in its Supply Chain Protocol certifying compliance. The Protocol follow with the suppliers, by third part audit, what is the source of water in the farm

W3.3b

(W3.3b) Describe your organization's process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.

	Rationale for approach to risk assessment	Explanation of contextual issues considered	Explanation of stakeholders considered	Decision-making process for risk response
Row 1	The data used for the analysis are updated annually by the Credit 360 tool, which generates KPIs. JBS also uses other tools to manage water risks in direct operations such as WRI's Aqueduct tool and qualitative and quantitative maps of water availability prepared by the Brazilian National Water Agency (ANA). The Brazilian National Water Agency (ANA) is also monitored in order to assess water regulatory frameworks.	<p>The Watershed Committee provides inputs and visibility from the watershed risk assessment regarding water availability at catchment level, water quality at catchment level, stakeholder conflicts concerning water resources at catchment level. The pork, poultry and cattle production depend on water availability and to monitor scarcity risk is integrated to the company strategy. Based on the KPIs analyses and the Committee outputs the leadership can define the strategy to the business related to water management.</p> <p>The company has already conducted Water Footprint studies to some products through the ISO 14046:2014 methodology, aiming at analyzing the direct and indirect use of water resources, that is, the total volume of fresh water used to manufacture its products. The outputs from these project guided JBS into some actions plans, focused on JBS operations and its supply chain.</p>	The president of the Social and Environmental Responsibility Committee is the Sustainability Director at JBS. He is responsible for reporting key sustainability concerns and strategies to the Social and Environmental Responsibility Committee. Risks and opportunities related to water are fully integrated into this Committee.	The Socio-Environmental Responsibility Committee advises the Board of Directors in relation to sustainability risks and opportunities. Accordingly, the committee is responsible for connecting all topics related to the Company's business in a global perspective, including: identification, addressing and treatment of critical issues that result in risks or impacts on business; monitoring and implementation of policies, strategies and specific initiatives; and evaluation of proposed sustainability investments. There are six members on the Committee which reports directly to the Board of Directors. The Board's Chairman also joined the Socio-Environmental Responsibility Committee in 2019.

W4. Risks and opportunities

W4.1

(W4.1) Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes, both in direct operations and the rest of our value chain

W4.1a

W4.1a) How does your organization define substantive financial or strategic impact on your business?

Once the risks are identified, the process follows a methodology issued by the Socio-Environmental Responsibility Committee seeking to assess and prioritize the risks and opportunities within the Company. The main steps are described below:

- (a) Description of risks and opportunities identified, the mapping process is performed by the Technical Team.
- (b) Analysis of mapped risks and opportunities and their prioritization. This step is based on business impact and likelihood of occurrence.
 - i) Each risk or opportunity is classified as consequence of its impact on business and its likelihood of occurrence. It is developed under three different scenarios: short, medium and long term.
 - ii) In these scenarios of medium and long term, only the risks/ opportunities classified with high business impact and high probability of occurrence are object of attention of the Socio-Environmental Responsibility Committee.
- (c) The risks have been studied to be transformed into opportunities.

Due to the water-risk management process adopted by the Company, JBS could show a progress related to financial impacts stewardship concerning water scarcity.

Comparing the financial impacts caused by water issues, from 2022 to 2021 JBS had an increase of 19% in the quantity of investments to mitigate the impacts generated.

The units that faced negative impacts in 2021 represents 10% of JBS production and none of them interrupt their activities due to water stress problems.

In 2022, the Company invested more than R\$ 122,3 million in modernizing and improving the efficiency of effluent treatment in Brazil, which consequently improves the return of this water to rivers and returns to the supply of factories and the community as a whole after treatment.

R\$ 29,5 million was also invested in water-related improvements, for example: storage pond for long periods of drought; drilling of new wells and actions to reduce consumption.

The water issues for the supply chain can also generate substantial financial impact. One of the main risks relates to the animal's lives. In order to mitigate risks to the poultry and pork suppliers, producers receive technical visits and the water supply is one of the aspects evaluated by JBS in its periodical visits. Those aspects are considered in the supplier homologation process. For cattle suppliers, JBS has implemented the Supply Chain Protocol certifying compliance with criteria that assure food safety and meet the highest standards of customers and consumers. The Protocol also checks, by third part audit, the source of water available in the supplier's farms. Also, JBS developed the Grade 10 Farm (Fazenda Nota 10) program, which offers training for high-performance management, allowing the results of beef cattle farms in Brazil to be maximized.

Developed by the Company in partnership with the Instituto Inttegra, the program is aimed at livestock producers throughout the country, this training refers to water in the health and BEA (animal welfare) module, focused on the nutrition and feeding of animals with questions focused on water availability and quality.

There are 450 farms served within the program in the 22/23 harvest.

W4.1b

(W4.1b) What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?

	Total number of facilities exposed to water risk	% company-wide facilities this represents	Comment
Row 1	18	1-25	18 de 140 de nossas instalações, foram identificadas como expostas a um risco hídrico significativo. Essas instalações estão localizadas em uma região de "estresse hídrico". As instalações incluídas aqui (detalhadas em W5.1) são as instalações que representam o maior risco hídrica de impacto para a nossa organização com base na definição que demos em W4.1a.

W4.1c

(W4.1c) By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?

Country/Area & River basin

Puerto Rico	Other, please specify (Plata)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

1-25

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Mexico	Other, please specify (Laja)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

1-10

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Mexico	Other, please specify (San Luis Potosi)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

1-10

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Mexico	Other, please specify (Moctezuma)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

1-10

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Australia	Other, please specify (Wakefield)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

United States of America	Other, please specify (Santa Ana)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

United States of America	Other, please specify (St Joseph)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Amazonas
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Number of facilities exposed to water risk

2

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Parana
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Number of facilities exposed to water risk

2

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Other, please specify (Rio Jacui (bacia Guaiba))
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Other, please specify (Rio Cai (bacia Gualaiba))
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Other, please specify (Taquari Antas (bacia Gualaiba))
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Uruguay
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Other, please specify (Alto Ivaí)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Other, please specify (PCJ)
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Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing operational management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

Country/Area & River basin

Brazil	Other, please specify (Médio Rio Grande)
--------	--

Number of facilities exposed to water risk

1

% company-wide facilities this represents

Less than 1%

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

Less than 1%

Comment

In Brazil, due to the increased concern for water scarcity and its relevance in constraining JBS's growth, was established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. In addition, we complete the analysis using WRI's Aqueduct.

W4.2

(W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

Brazil	Parana
--------	--------

Type of risk & Primary risk driver

Acute physical	Other, please specify (Increased water scarcity)
----------------	---

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

The risk was identified through the Sustainable Water Management Program (PGSA) and reinforced with a study of climate scenarios carried out in 2020. The Parana basin and the Amazon basin are the ones that contain the factories that, together, have greater relevance based on volume production of JBS (15%) - there are 7 Seara factories in the Parana basin, in addition to hatchery and feed factory. According to studies, this region may have reduced water supply and cause a reduction in water available for operations.

Timeframe

Current up to one year

Magnitude of potential impact

Medium-low

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

9000000

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

Taking into account the operations mentioned before that may have decrease in water supply, to calculate the potential financial impact of this issue, it was considered that during these events of water scarcity (2 months a year), 30% of the volume of water consumed by these operations has to come from alternative sources, which leads to an increase in operating costs of up to R\$5.5 / m³. So that would cost R\$ 9 million annually.

Primary response to risk

Adopt water efficiency, water reuse, recycling and conservation practices

Description of response

Monitor weather forecasts and prevent droughts through water-saving actions and efficient reuse

Cost of response

700000

Explanation of cost of response

The costs, annually, are related to the purchase of new equipment more efficient in water use, as well as the development of new projects to reduce water consumption and / or increase the volume of reuse water. There are sites that are developed studies for the construction of ponds for water storage, as a measure of contingency in periods of extreme scarcity. The total JBS investments in water infrastructure 2022 were R\$ 29,5 million. The investments in these facilities in order to avoid this risk were around R\$ 700,000.

Country/Area & River basin

Brazil	Amazonas
--------	----------

Type of risk & Primary risk driver

Acute physical	Other, please specify (Increase in water scarcity)
----------------	---

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

The risk was identified through the Sustainable Water Management Program (PGSA) and reinforced with a study of climate scenarios carried out in 2020. The Parana basin and the Amazon basin are the ones that contain the factories that, together, have greater relevance based on volume production of JBS (15%) - there are 7 Seara factories in the Parana basin, in addition to hatchery and feed factory. According to studies, this region may have reduced water supply and cause a reduction in water available for operations.

Timeframe

Current up to one year

Magnitude of potential impact

Medium-low

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

3700000

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

Taking into account the operations mentioned before that may have decrease in water supply, to calculate the potential financial impact of this issue, it was considered that during these events of water scarcity (2 months a year), 30% of the volume of water consumed by these operations has to come from alternative sources, which leads to an increase in operating costs of up to R\$55 / m³. So that would cost R\$ 3.7 million annually.

Primary response to risk

Adopt water efficiency, water reuse, recycling and conservation practices

Description of response

Monitor weather forecasts and prevent droughts through water-saving actions and efficient reuse

Cost of response

200000

Explanation of cost of response

The costs, annually, are related to the purchase of new equipment more efficient in water use, as well as the development of new projects to reduce water consumption and / or increase the volume of reuse water. There are sites that are developed studies for the construction of ponds for water storage, as a measure of contingency in periods of extreme scarcity. The total JBS investments in water infrastructure 2022 were R\$ 29,5 million. The investments in these facilities in order to avoid this risk were around R\$ 200,000.

W4.2a

(W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

Brazil	Amazonas
--------	----------

Stage of value chain

Supply chain

Type of risk & Primary risk driver

Chronic physical	Water scarcity
------------------	----------------

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

Potential Risks to agriculture in certain regions due to changes in water availability. JBS main business are cattle, poultry, pork which production depends directly on water availability.

Timeframe

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

794058.91

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

The value refers to the amount of revenue obtained by the units located in this river basin that may be associated with the reported impacts.

Primary response to risk

Direct operations	Improve alignment of our public policy influencing activity with our water stewardship commitments
-------------------	--

Description of response

Improvement of existing actions in the company's risk management, with the development modeling that allow to evaluate the impacts and recommend necessary measures. Engage on the risk mitigation on the watershed. Implement a fund in the case is necessary to buy cattle, poultry, pork from suppliers located in another watershed.

Cost of response

79405.89

Explanation of cost of response

The fund value was estimated as 10% from the financial impact cost.

Country/Area & River basin

Brazil	Parana
--------	--------

Stage of value chain

Supply chain

Type of risk & Primary risk driver

Chronic physical	Water scarcity
------------------	----------------

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

Potential Risks to agriculture in certain regions due to changes in water availability. JBS main business are cattle, poultry, pork which production depends directly on water availability.

Timeframe

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

26346403.14

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

The value refers to the amount of revenue obtained by the units located in this river basin that may be associated with the reported impacts.

Primary response to risk

Direct operations	Improve alignment of our public policy influencing activity with our water stewardship commitments
-------------------	--

Description of response

Improvement of existing actions in the company's risk management, with the development modeling that allow to evaluate the impacts and recommend necessary measures. Engage on the risk mitigation on the watershed. Implement a fund in the case is necessary to buy cattle, poultry, pork from suppliers located in another watershed.

Cost of response

2634640.31

Explanation of cost of response

The fund value was estimated as 10% from the financial impact cost.

Country/Area & River basin

Brazil	Other, please specify (Paraguay)
--------	----------------------------------

Stage of value chain

Supply chain

Type of risk & Primary risk driver

Acute physical	Flood (coastal, fluvial, pluvial, groundwater)
----------------	--

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

Extreme rains can affect agricultural production, with flooding and loss of production areas. Floods can also affect the logistic distribution of products to customers.

Timeframe

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

1838960.17

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

The value refers to the amount of revenue obtained by the units located in this river basin that may be associated with the reported impacts.

Primary response to risk

Direct operations	Improve alignment of our public policy influencing activity with our water stewardship commitments
-------------------	--

Description of response

Improvement of existing actions in the company's risk management, with the development modeling that allow to evaluate the impacts and recommend necessary measures.

Cost of response

183896.02

Explanation of cost of response

The action does not have significant costs.

Country/Area & River basin

Brazil	Other, please specify (South Atlantic)
--------	--

Stage of value chain

Supply chain

Type of risk & Primary risk driver

Chronic physical	Water scarcity
------------------	----------------

Primary potential impact

Reduction or disruption in production capacity

Company-specific description

Potential Risks to agriculture in certain regions due to changes in water availability. JBS main business are cattle, poultry, pork which production depends directly on water availability.

Timeframe

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

13278523.05

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

The value refers to the amount of revenue obtained by the units located in this river basin that may be associated with the reported impacts.

Primary response to risk

Direct operations	Improve alignment of our public policy influencing activity with our water stewardship commitments
-------------------	--

Description of response

Improvement alignment of our public policy influencing activity with our water stewardship commitments.

Cost of response

1327852.3

Explanation of cost of response

The fund value was estimated as 10% from the financial impact cost.

W4.3

(W4.3) Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes, we have identified opportunities, and some/all are being realized

W4.3a

(W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.

Type of opportunity

Efficiency

Primary water-related opportunity

Improved water efficiency in operations

Company-specific description & strategy to realize opportunity

Reducing the use of natural resources such as water promotes cost reduction, as it reduces the amount spent on water and effluent treatment and reduces the risk to demand on water systems in crises and minimizes the negative impacts of water scarcity. JBS's cost reduction strategy encompasses several actions to reduce the amount of water used in industrial processes, lowering costs.

All units are encouraged to identify opportunities and develop projects to improve water use efficiency and reduce water consumption. In addition, JBS units have established Water Consumption Targets.

The targets are based on performance and production volume and each unit is encouraged to develop programs and projects for sustainable water use in its industrial processes. In the retanning process in the Leather industry we use water to process leathers in the dilution of chemicals, in washers and in other processes, and we see the possibility to reduce some washing processes to save water and be more sustainable. In addition, process efficiency is key, JBS operates with a focus on industrial operations, understanding the importance of performance in the various business units.

Over the last few years we have carried out about 40 LCA studies, Life Cycle Assessment, which has generated a database that has allowed us to evaluate the points of greatest impact within production and seek actions to mitigate them, following a philosophy of continuous improvement.

Our life cycle studies state that Kind Leather reaches up to 52% reduction in water consumption when compared to a traditional leather, demonstrating the potential we have in hand and how relevant investment in science and research is.

For us, the reduction in water consumption is crucial, especially in the face of the water crisis and climate change and generates the financial sustainability of the business.

With rising temperatures and unpredictable rainfall patterns, water resources are increasingly under pressure. By reducing water consumption, it decreases the demand on water systems and minimizes the negative impacts of water scarcity. In addition, decreasing water use contributes to reducing the total water footprint and mitigating the effects of climate change, promoting sustainability and preserving natural resources for future generations.

Estimated timeframe for realization

1 to 3 years

Magnitude of potential financial impact

Medium

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

5000000

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact

JBS encourages its collaborators to develop projects to make the water use more efficient in different processes which allows the expansion of the projects in the other units of the group, maximizing the results obtained

Type of opportunity

Markets

Primary water-related opportunity

Increased shareholder value

Company-specific description & strategy to realize opportunity

Sustainability guidelines have become increasingly relevant to shareholders. Along these lines, JBS works to implement actions aimed at the sustainability of its business in the short, medium and long term. Among these actions, we can mention water use management that involves, among others, water risk assessment studies.

In order to increase the efficiency of water use in its operations and avoid shortages, JBS has instituted the Sustainable Water Management Program (PGSA), which aims to identify critical areas and prioritize facilities and watersheds to mitigate the risk of shortages and increase efficiency in use, in addition to measuring financial resources related to water impacts and providing strategic tools and methodologies. JBS's water management actions and catchment indicators are disclosed in its sustainability report on an annual basis. This report provides transparency to investors about the company's water management as a whole. Other details on the topic, such as water scarcity, can also be found in the CDP Water report.

Estimated timeframe for realization

Current - up to 1 year

Magnitude of potential financial impact

Medium

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

50000

Potential financial impact figure – maximum (currency)

100000

Explanation of financial impact

The cost is related to the corporate management of the project and its updating

W5. Facility-level water accounting

W5.1

(W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Facility reference number

Facility 1

Facility name (optional)

Facility 1

Country/Area & River basin

Brazil	Amazonas
--------	----------

Latitude

-9.8762

Longitude

-56.0862

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

340.76

Comparison of total withdrawals with previous reporting year

Lower

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

340.76

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

305.35

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

305.35

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

35.41

Comparison of total consumption with previous reporting year

Lower

Please explain

Decreased production volume

Facility reference number

Facility 2

Facility name (optional)

Facility 2

Country/Area & River basin

Brazil	Amazonas
--------	----------

Latitude

-10.8059

Longitude

-55.4464

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

357.61

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

344.36

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

13.25

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

257.04

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

175.6

Discharges to brackish surface water/seawater

0

Discharges to groundwater

81.44

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

87.32

Comparison of total consumption with previous reporting year

Higher

Please explain

Increase in production volume

Facility reference number

Facility 3

Facility name (optional)

Facility 3

Country/Area & River basin

Brazil	Parana
--------	--------

Latitude

-21.679484

Longitude

-49.776088

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

2546.5

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

2546.5

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

2418.92

Comparison of total discharges with previous reporting year

About the same

Discharges to fresh surface water

2418.92

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

127.58

Comparison of total consumption with previous reporting year

Higher

Please explain

Increase in production volume

Facility reference number

Facility 4

Facility name (optional)

Facility 4

Country/Area & River basin

Brazil	Parana
--------	--------

Latitude

-16.739

Longitude

-49.138

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

738

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

738

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

738

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

738

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

0

Comparison of total consumption with previous reporting year

Lower

Please explain

Consumption is considered to be the uptake value subtracted from the disposal value. As the values are equal, consumption is zero.

Facility reference number

Facility 5

Facility name (optional)

Facility 5

Country/Area & River basin

Brazil	Rio Jacui
--------	-----------

Latitude

-28.26

Longitude

-52.4

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1780.8

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1651.88

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

128.92

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

1603.2

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

1603.2

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

177.6

Comparison of total consumption with previous reporting year

Lower

Please explain

There was an increase in consumption due to productive demands. Increase in production volume

Facility reference number

Facility 6

Facility name (optional)

Facility 6

Country/Area & River basin

Brazil	Other, please specify (Rio Cai (bacia guaiba))
--------	--

Latitude

-29.16

Longitude

-51.17

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

333.75

Comparison of total withdrawals with previous reporting year

Lower

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

165.34

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

168.41

Total water discharges at this facility (megaliters/year)

311.9

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

311.9

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

21.85

Comparison of total consumption with previous reporting year

Lower

Please explain

The reduction in consumption is justified by the implementation of robust water reuse actions

Facility reference number

Facility 7

Facility name (optional)

Facility 7

Country/Area & River basin

Brazil	Other, please specify (Rio Taquari Antas (bacia gualaiba))
--------	--

Latitude

-29.16

Longitude

-51.17

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

688.09

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

169.42

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

156.7

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

361.96

Total water discharges at this facility (megaliters/year)

592.46

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

592.46

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

0

Comparison of total consumption with previous reporting year

Higher

Please explain

Increase in production volume

Facility reference number

Facility 8

Facility name (optional)

Facility 8

Country/Area & River basin

Brazil	Uruguay
--------	---------

Latitude

-27.14

Longitude

-52.31

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1699.93

Comparison of total withdrawals with previous reporting year

Lower

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1091.17

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

608.76

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

1662.91

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

1662.91

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

37.02

Comparison of total consumption with previous reporting year

Lower

Please explain

Decreased in production volume

Facility reference number

Facility 9

Facility name (optional)

Facility 9

Country/Area & River basin

Brazil	Other, please specify (Alto Ivaí)
--------	-----------------------------------

Latitude

-24.025

Longitude

-52.431

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1174.87

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

1174.87

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

1057.17

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

1057.17

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

117.7

Comparison of total consumption with previous reporting year

Lower

Please explain

There was an increase in consumption due to productive demands.

Facility reference number

Facility 10

Facility name (optional)

Facility 10

Country/Area & River basin

Brazil	Other, please specify (PCJ)
--------	-----------------------------

Latitude

-22.71

Longitude

-46.824

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

2361.6

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

2030.806

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

330.79

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

1993.73

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

1993.73

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

367.86

Comparison of total consumption with previous reporting year

Higher

Please explain

Increase in production volume

Facility reference number

Facility 11

Facility name (optional)

Facility 11

Country/Area & River basin

Brazil	Other, please specify (Medio Rio Grande)
--------	--

Latitude

-20.733

Longitude

-46.574

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1127.86

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1127.86

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

1041.36

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

1041.36

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

86.5

Comparison of total consumption with previous reporting year

Lower

Please explain

There was an increase in consumption due to productive demands.

Facility reference number

Facility 12

Facility name (optional)

Facility 12

Country/Area & River basin

Puerto Rico	Other, please specify (Plata)
-------------	-------------------------------

Latitude

18.140702

Longitude

-66.259681

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

387.64

Comparison of total withdrawals with previous reporting year

Lower

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

362.88

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

24.76

Total water discharges at this facility (megaliters/year)

326.61

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

31.73

Discharges to third party destinations

294.88

Total water consumption at this facility (megaliters/year)

61.03

Comparison of total consumption with previous reporting year

Lower

Please explain

Better efficiency in the resources use

Facility reference number

Facility 13

Facility name (optional)

Facility 13

Country/Area & River basin

Mexico	Other, please specify (Laja)
--------	------------------------------

Latitude

20.588793

Longitude

-100.389888

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1269.91

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

1261.83

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

8.08

Total water discharges at this facility (megaliters/year)

875.52

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

83.14

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

792.39

Comparison of total consumption with previous reporting year

Lower

Please explain

Better efficiency in the resources use

Facility reference number

Facility 14

Facility name (optional)

Facility 14

Country/Area & River basin

Mexico	Other, please specify (San Luis Potosi)
--------	---

Latitude

22.156469

Longitude

-100.98554

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

369.56

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

363.27

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

6.29

Total water discharges at this facility (megaliters/year)

224.82

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

12.21

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

212.61

Comparison of total consumption with previous reporting year

Lower

Please explain

Better efficiency in the resources use

Facility reference number

Facility 15

Facility name (optional)

Facility 15

Country/Area & River basin

Mexico	Other, please specify (Moctezuma)
--------	-----------------------------------

Latitude

19.639212

Longitude

-99.166864

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

7.34

Comparison of total withdrawals with previous reporting year

This is our first year of measurement

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

7.34

Total water discharges at this facility (megaliters/year)

2.2

Comparison of total discharges with previous reporting year

This is our first year of measurement

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

2.2

Total water consumption at this facility (megaliters/year)

5.14

Comparison of total consumption with previous reporting year

This is our first year of measurement

Please explain

NA

Facility reference number

Facility 16

Facility name (optional)

Facility 16

Country/Area & River basin

Australia	Other, please specify (Wakefield)
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Latitude

-34.184031

Longitude

138.153517

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

359.24

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

359.24

Total water discharges at this facility (megaliters/year)

24.17

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

24.17

Discharges to third party destinations

0

Total water consumption at this facility (megaliters/year)

335.07

Comparison of total consumption with previous reporting year

Lower

Please explain

Better efficiency in the resources use

Facility reference number

Facility 17

Facility name (optional)

Facility 17

Country/Area & River basin

United States of America	Other, please specify (Santa Ana)
--------------------------	-----------------------------------

Latitude

33.9806

Longitude

-117.375494

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

101.55

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

101.55

Total water discharges at this facility (megaliters/year)

10.52

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

14.52

Total water consumption at this facility (megaliters/year)

87.03

Comparison of total consumption with previous reporting year

Higher

Please explain

NA

Facility reference number

Facility 18

Facility name (optional)

Facility 18

Country/Area & River basin

United States of America	Other, please specify (St Joseph)
--------------------------	-----------------------------------

Latitude

41.681208

Longitude

-85.965624

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

82.51

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

81.51

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

0

Total water discharges at this facility (megaliters/year)

0.08

Comparison of total discharges with previous reporting year

Lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

0.08

Total water consumption at this facility (megaliters/year)

82.43

Comparison of total consumption with previous reporting year

Higher

Please explain

NA

W5.1a

(W5.1a) For the facilities referenced in W5.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

% verified

26-50

Verification standard used

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Please explain

<Not Applicable>

Water withdrawals – volume by source

% verified

26-50

Verification standard used

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Please explain

<Not Applicable>

Water withdrawals – quality by standard water quality parameters

% verified

Not verified

Verification standard used

<Not Applicable>

Please explain

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Water discharges – total volumes

% verified

26-50

Verification standard used

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Please explain

<Not Applicable>

Water discharges – volume by destination

% verified
26-50

Verification standard used

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Please explain

<Not Applicable>

Water discharges – volume by final treatment level

% verified
Not verified

Verification standard used

<Not Applicable>

Please explain

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Water discharges – quality by standard water quality parameters

% verified
Not verified

Verification standard used

<Not Applicable>

Please explain

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Water consumption – total volume

% verified
26-50

Verification standard used

In 2022, Brazil's water data was audited. They represent 42% of total global water withdrawals. ISAE 3000 standard

Please explain

<Not Applicable>

W6. Governance

W6.1

(W6.1) Does your organization have a water policy?

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

W6.1a

(W6.1a) Select the options that best describe the scope and content of your water policy.

	Scope	Content	Please explain
Row 1	Company-wide	Description of business dependency on water Commitment to align with international frameworks, standards, and widely-recognized water initiatives Commitment to reduce water withdrawal and/or consumption volumes in direct operations Commitment to reduce water withdrawal and/or consumption volumes in supply chain Reference to company water-related targets	JBS Materiality Matrix showed that water is one of the four aspects that are material to JBS businesses. The business depends on water to the food production and also to guarantee the main input animal protein. The company is dedicated to the responsible stewardship of the natural resources required and fundamental to produce products. Companywide, the approach to water stewardship is defined at the corporate level, but goals and targets are set by each facility to ensure ownership and accountability. The impact on water is due wastewater treatment considering the organic component treated that is strictly monitored in a continuous basis in order to address environmental legislation. Considering JBS business segment food production the policy foresees that all units around the world should follow the higher water standards and be in compliance with regulation regarding federal, state and local municipalities. It's a company-wide since all units have to control and track water aspects, covering water withdrawal, quality standards, discharge of wastewater and all legal aspects related. Through this data, it is possible to evaluate the efficiency of each unit and promote the development of actions with the objective to involve the water efficiency in the production process. JBS has an environmental policy for the entire company which preaches continuous improvement on water use efficiency. The company has a goal of reducing the intensity rate (m³/ton) of 15% in water withdrawals by 2030, taking 2019 average as the base year. JBS also has an Environmental Guide that establishes standard to guarantee that all units follow the same procedure. It defines also procedures to be followed by the value chain which guarantees commitment to water stewardship and collective action based on the size and impact from the value chain. It also explains how to use an internal software to report the consumption of water per ton of product, the cost of water and wastewater treatment per volume and other environmental aspects that make possible to evaluate units that need to improve its efficiency. The global policy and local procedures that address water use and wastewater discharge management evidence JBS' commitment to SDG 6 Clean Water and Sanitation. The Water Policy is part of the Business Goals Policies on which the company is committed to tackle climate change

W6.2

(W6.2) Is there board level oversight of water-related issues within your organization?

Yes

W6.2a

(W6.2a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.

Position of individual or committee	Responsibilities for water-related issues
Chief Government Relations Officer (CGRO)	The Board Chair is the President of the Socio-Environmental Responsibility Committee (SERC). The SERCC is an assessment body linked to the board of directors to advise them regarding the risks and opportunities in sustainability initiatives. It is responsible for dealing and connecting subjects related to sustainability in the company's business, such as: identification, evaluation and treatment of critical issues that results in risks and business impact; monitoring and implementation of policies, strategies and actions; and evaluation of proposals for investments in sustainability. In this way, all relevant water issues are dealt by the Committee, under the president's coordination. In 2021, in order to improve the water management. it was defined to invest in eliminating water lose and leakage, and improving on the water capture and monitoring system, which improved the data quality monitored and reported through the monitoring system. The Sustainability area also reports to the SERC the performance of operations in relation to water consumption targets (reduce water-use intensity by 15% until 2030 based on 2019 baseline). The President is responsible for organizing and coordinating the Committee's activities, including, among other duties the ,investment approval in order to improve the wastewater treatment in order to increase the quality of water discharge on the rivers and to be in accordance with the local environmental legislation.
Chief Sustainability Officer (CSO)	In August 2022, a Global Sustainability Directors was created. The Brazil Sustainability Board responds to this council in a matrix manner. The guidelines approved by the Sustainability Committee are established between the Brazil Sustainability Director and the Global CSO. The Socio-Environmental Responsibility Committee shall advise the Board of Directors regarding the risks and opportunities in sustainability initiatives. It is responsible for dealing with and connecting subjects related to sustainability in the company's business, such as: identification, evaluation and treatment of critical issues that results in risks and business impact; monitoring and implementation of policies, strategies and specific actions; and defining the investments that should be approved on the SERC. The Sustainability area also reports to the Socio-Environmental Responsibility Committee the performance of operations in relation to water consumption targets.
Board-level committee	The Socio-Environmental Responsibility Committee advises the Board of Directors regarding the risks and opportunities in sustainability initiatives. Accordingly, the committee is responsible for dealing and connecting all topics related to the Company's business in a global perspective, including: identification, addressing and treatment of critical issues that result in risks or impacts on JBS' business; monitoring and implementation of policies, strategies and specific initiatives; and evaluation of investments proposals in sustainability. The Sustainability area also reports to the Socio-Environmental Responsibility Committee the performance of operations in relation to water consumption targets.
Other, please specify (Independent Member of the Board of Directors of JBS)	The Socio-Environmental Responsibility Committee is also composed by two Independent Member of the Board of Directors of JBS. It is responsible for dealing with and connecting subjects related to sustainability in the company's business, such as: identification, evaluation and treatment of critical issues that results in risks and business impact; monitoring and implementation of policies, strategies and specific actions; and evaluation of proposals for investments in sustainability. The Sustainability area also reports to the Socio-Environmental Responsibility Committee the performance of operations in relation to water consumption targets.

W6.2b

(W6.2b) Provide further details on the board's oversight of water-related issues.

	Frequency that water-related issues are a scheduled agenda item	Governance mechanisms into which water-related issues are integrated	Please explain
Row 1	Scheduled - all meetings	Monitoring implementation and performance Providing employee incentives Reviewing and guiding annual budgets Reviewing and guiding business plans Reviewing and guiding corporate responsibility strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding strategy Setting performance objectives	The Socio-Environmental Responsibility Committee, by internal regulation, meets ordinarily every three months to assess the Company's sustainability performance as the water performance through the Sustainable Water Management Program (PGSA) program, reported to Committee by the business presidents. The PGSA provides the identification of critical river basins in water stress. This program's goal is to improve water efficiency and reduce the risk of water scarcity, promoting an integrated management. Water aspects are monitored on systematic basis and allows the company to assess its performance and to define actions plans when needed, as to approve new project development, new investment analysis; It is also addressed budgeting, business planning and planning (volumes and production sites), risk management, and other items. The performance in the water use of each unit is evaluated daily by a technical team and the main management of the units, if deviations are identified, action plans are created to improve the indicators. The parameters monitored are also reported in a computerized corporate software (Credit360), which allows management and performance evaluation of the company's global sustainability indicators. The performance data are reported daily to corporate environment managers and operations director, weekly data is presented to the business president.

W6.2d

(W6.2d) Does your organization have at least one board member with competence on water-related issues?

	Board member(s) have competence on water-related issues	Criteria used to assess competence of board member(s) on water-related issues	Primary reason for no board-level competence on water-related issues	Explain why your organization does not have at least one board member with competence on water-related issues and any plans to address board-level competence in the future
Row 1	Yes	<p>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 set 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.</p> <p>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.</p> <p>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.</p>	<Not Applicable>	<Not Applicable>

W6.3

(W6.3) Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)

Chief Sustainability Officer (CSO)

Water-related responsibilities of this position

Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities
Conducting water-related scenario analysis
Monitoring progress against water-related corporate targets
Managing public policy engagement that may impact water security
Integrating water-related issues into business strategy
Managing annual budgets relating to water security

Frequency of reporting to the board on water-related issues

More frequently than quarterly

Please explain

The chairman of the Socio-Environmental Responsibility Committee is the chairman of the Board of Directors of JBS. The President is responsible for organizing and coordinating the Committee's activities, including, among other duties: (a) propose the schedule of activities for the corresponding year, including the annual calendar of regular meetings; (b) define the agenda, convene, install and chair the Committee's meetings; (c) represent the Committee before any other corporate governance bodies of the Company, signing, when necessary, any correspondence, invitations and reports on behalf of the Committee; (d) report to the Board of Directors the work carried out by the Committee.

Name of the position(s) and/or committee(s)

Sustainability committee

Water-related responsibilities of this position

Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities

Frequency of reporting to the board on water-related issues

Quarterly

Please explain

The Socio-Environmental Responsibility Committee advises the Board of Directors regarding the risks and opportunities in sustainability initiatives. Accordingly, the committee is responsible for dealing and connecting all topics related to the Company's business in a global perspective, including: identification, addressing and treatment of critical issues that result in risks or impacts on JBS' business; monitoring and implementation of policies, strategies and specific initiatives; and evaluation of investments proposals in sustainability.

W6.4

(W6.4) Do you provide incentives to C-suite employees or board members for the management of water-related issues?

	Provide incentives for management of water-related issues	Comment
Row 1	Yes	JBS has an annual bonus program for its leadership, which evaluates individual results related to performance goals and behavioral assessment. In the case of environmental professionals, the Directors, Managers and Supervisors have water consumption targets, if they meet the established goal, they are awarded a bonus. The company also recognizes individual or collective efforts to develop new projects that generate process change or behavioral change of employees that manage the reduction in the volume of water abstracted and/or consumed. The recognition is accomplished by means of internal channel disclosure for the whole company, as well as providing specific training and presentation of the initiatives in internal events.

W6.4a

(W6.4a) What incentives are provided to C-suite employees or board members for the management of water-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 water commitments	Please explain
Monetary reward	Other C-suite Officer (Directors)	Reduction of water withdrawals – direct operations Reduction in water consumption volumes – direct operations Improvements in water efficiency – direct operations	The incentives are not related to the organization's water commitments	JBS has an annual bonus program for its leadership, which evaluates individual results related to performance goals and behavioral assessment. In the case of environmental professionals, Managers and Supervisors have water consumption targets, if they meet the established goal, they are awarded a bonus.
Non-monetary reward	No one is entitled to these incentives	<Not Applicable>	<Not Applicable>	For Water issues JBS doesn't have non-monetary rewards

W6.5

(W6.5) Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?

- Yes, direct engagement with policy makers
- Yes, trade associations

W6.5a

(W6.5a) What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?

Yes, JBS engage with policy makers and trade association regarding water topics. Considering that water management is extremally affected by local context, the environmental analysts of JBS units join several regional River Basin Committees, in participation with government, private initiative and society. The aim is to understand the watershed challenges to be addressed through management and also influence public policies through the involvement with the political decision makers and ensure alignment between the topics discussed, the politics focus and and water resources policy of the company. To ensure that JBS representatives are aligned with its policies, only water specialists can represent the company in forums and the environmental analyst from the unit participation on the River Basin Committees guarantees commitment with local and corporate strategy, addressing any gap or inconsistency. JBS is a member of ABPA's Sustainability Chamber, which focuses on discussing strategic issues and ways to improve water management, animal welfare and climate change. It is an opportunity to interact with other actors and address public policies. The results of JBS advocacy and activities in external forums and events are currently reported to the Socio-Environmental Responsibility Committee. If the results or interests are inconsistent with the company's water policy, the Socio-Environmental Responsibility Committee assesses whether the activities are worth it or not.

W6.6

(W6.6) Did your organization include information about its response to water-related risks in its most recent mainstream financial report?

- Yes (you may attach the report - this is optional)
- Release de Resultados 4T22 e 2022_W6.6_anexo.pdf

W7. Business strategy

W7.1

(W7.1) Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are water-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, water-related issues are integrated	11-15	JBS manages sustainability in line with the SDGs, and it is considered in new projects and business plans. Drought periods affect the ability of rivers to maintain their quality after the discharge of treated industrial wastewater, and affect irrigation for animal production, influence the growth of grains, which are used to produce animal feed. Also, we recognize that drought can affect the availability of electricity, since most of the energy generated in Brazil comes from hydroelectric plants, and periods of drought can increase the price of energy. Thus, JBS ability to make progress in production will be made possible by efforts in the administration and management of water resources. JBS Brazil has a strategy to improve the water management, which identifies critical units through internal evaluation (risk of water scarcity and strategic importance of the unit) and external aspects (Water Balance in the hydrographic basin) making it possible to prioritize the allocation of investments and the establishment of goals to reduce risk exposure, and also establishes internal goals to reduce water intensity and promote the engagement of the value chain in water resource management practices. We also establishes internal targets to reduce water intensity in its Global Water Use Policy, reduce water use by 15% by intensity by 2030 (compared to 2019) in the long-term strategic plan, in addition to promoting the value chain engagement in water resources management practices.
Strategy for achieving long-term objectives	Yes, water-related issues are integrated	11-15	Water management is not just a critical issue for JBS and food industry sustainability, is a basic element of the value chain, essential for animal and vegetable development and for ensuring products and processes meet sanitary standards. In Brazil, JBS has the Sustainable Water Management Program (PGSA), that identifies critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize investment allocation and targets setting to reduce the exposure to shortage risk. Companywide, water stewardship is crucial to our long-term viability. Companywide, our approach to water stewardship is defined at the corporate level, but goals and targets are set by each facility to ensure ownership and accountability. We work closely and collaboratively with federal, state and local municipalities to address complex issues and jointly develop solutions. Finally, every facility invests capital annually to make sure it stays in alignment with and committed to our Environmental Policy while appropriately addressing local challenges. JBS also established a long-term target to reduce water usage intensity. The target base year is 2019 and the global goal that JBS has established was 15% of reduction by 2030 for operations, a 10-year scenario.
Financial planning	Yes, water-related issues are integrated	5-10	Water is an extremely relevant aspect and included in JBS investment assessments. Companywide, JBS has an annual investment plan for environmental improvements with focus on water use management, treatment of effluents, management of solid residues and atmospheric emissions and greenhouse effect gases (GHG). This plan is developed based on a comprehensive environmental diagnosis made by the Company to identify opportunities for improving the environmental indicators from processing plants in Brazil. The Investment Plan is updated on a yearly basis and has an extensive list of itemized projects. The adhesion to these principles in the Company routine is guided by the Environment Policy, which presents standards and good practices to be applied and discloses environmental monitoring and control points in order to achieve seamlessness of actions and routine among all production plants. The water investment has increased 300% from 2019 to 2020. JBS also has the Sustainable Water Management Program (PGSA), that identifies critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize investment allocation and targets setting to reduce the exposure to shortage risk

W7.2

(W7.2) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Row 1

Water-related CAPEX (+/- % change)

-11.3

Anticipated forward trend for CAPEX (+/- % change)

10

Water-related OPEX (+/- % change)

6.4

Anticipated forward trend for OPEX (+/- % change)

10

Please explain

In 2022, a larger portion of the Company's total environmental capital investment was dedicated to modernizing and improving wastewater and effluent treatment processes, rather than refining fresh water use/reuse initiatives. As a result, JBS experienced a 11.3% decrease in water CAPEX from 2021 to 2022. However, the Company increased its overall total water-related CAPEX (water use/reuse + effluent/wastewater) by 25.9% year over year.

Capital water investments in 2022 included such efforts as refurbishing/constructing water storage tanks, installing rainwater capture and reuse systems, replacing water mains and silos, implementing automatic metering and control systems, improving equipment disinfection and sanitation practices, and more.

W7.3

(W7.3) Does your organization use scenario analysis to inform its business strategy?

	Use of scenario analysis	Comment
Row 1	Yes	The profitability of the company's industrial processes may be materially affected by commodity prices related to animal feed such as grains, corn and soybeans. JBS joins watershed committees meeting in order to monitor the watershed status and monthly tracks the water availability and its impacts on energy production and animal feed, besides projecting future scenarios to determine strategies. The availability and cost of raw material vary according to rainfall distribution; therefore, it is also one of the criteria evaluated by the company. The monitoring process uses local government databases and climate data to formulate a strategic planning of purchase. The analysis is also based on assessment, WRI. In 2020, JBS conducted a climate scenario study and physical risk assessment..The study presents the main elements to support the decision-making process for reducing the company's climate risk.

W7.3a

(W7.3a) Provide details of the scenario analysis, what water-related outcomes were identified, and how they have influenced your organization's business strategy.

	Type of scenario analysis used	Parameters, assumptions, analytical choices	Description of possible water-related outcomes	Influence on business strategy
Row 1	Water-related Climate-related Other, please specify (Sustainable Water Management Program (PGSA))	The scenario analysis was performed considering that different climatic scenarios would implicate in water scarcity and floods scenarios. 30 years maximum temperature series, maximum rain series and maximum scarcity rain series were added to a model in order to evaluate the implication to the facilities and also to the supply chain on the near and long term (30 years).	Climate change, including the impact of water stress, creates both physical and financial risks. Natural disasters, fires, droughts, changes in rainfall patterns or extreme weather conditions, including floods, extreme cold or heat, hurricanes or other storms, could harm the health or growth of farming and interfere with the Company's operations through a lack of energy, lack of fuel, damage to production and installations or interruption of means of transport, among other things. Any of these factors, as well as disruptions in our information systems, could have an adverse effect on our financial results. Considering the scenarios assessed, there are five main hot spots that are more vulnerable to water stress and that would cause financial losses to the company. The beef and pork production have four facilities on locations identified with high risk regarding occurrence of water stress and floods. The cattle supply chain located in some spots in Brazil was identified with high risk regarding occurrence of water stress.	Due to the increased concern for water scarcity and its relevance in constraining JBS's growth, it established the Sustainable Water Management Program (PGSA) to develop integrated sustainability strategies on Water Management. This program has a Water Committee, comprised by sustainability managers, responsible for their respective operational unit to deal specifically with water issues, enhancing water management. The program identified the critical units by evaluating internal (water shortage risk and water strategic importance) and the external aspects (Water Balance in the river basin) for each unit, making it possible to prioritize actions such as investment allocation and targets setting to reduce the unit's exposure to shortage risk. The study presents the main elements to support the decision-making process for reducing the company's climate risk. The construction of climate scenarios aims to broaden the company's perception of the relationship of its operations to the effects of climate change and water resources. JBS has a Global Water Use Policy and has also established a long-term goal to reduce the intensity of water use. The target base year is 2019 and the global target that JBS established was a 15% reduction by 2030 for operations, a 10-year scenario.

W7.4

(W7.4) Does your company use an internal price on water?

Row 1

Does your company use an internal price on water?

No, but we are currently exploring water valuation practices

Please explain

We intend to establish water pricing parameters for the coming years.

W7.5

(W7.5) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Definition used to classify low water impact	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
Row 1	Yes	<p>Kind Leather is a revolutionary leather, developed by JBS Couros. With a patent registered by the Company, Kind Leather uses a production process that reduces water consumption by 52 L/m2. This means that the water intensity is reduced compared to ordinary leather production.</p> <p>This new technique includes a new format, which guarantees better use of the raw material and allows the use of shavings by the Beauty, Food, Health and Pharmaceutical industries. Overall, it sees up to 93% less waste generated, up to 62% less electricity consumed, up to 40% less chemical use and up to 52% less water use.</p> <p>In addition to the reduction in the environmental impact as previously mentioned.</p> <p>Currently, Kind Leather represents 60% of the volume produced by the company in general. The forecast is that, in the near future, all leather in the upholstery segment will be 100% produced with the Kind Leather concept.</p>	<Not Applicable>	N/A

W8. Targets

W8.1

(W8.1) Do you have any water-related targets?

Yes

W8.1a

(W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	No, and we do not plan to within the next two years	It is important to point out that JBS does not have targets related to water pollution, but complies with current legislation. Compliance with current environmental legislation.
Water withdrawals	No, and we do not plan to within the next two years	NA
Water, Sanitation, and Hygiene (WASH) services	No, and we do not plan to within the next two years	It is important to point out that JBS does not have targets related to water, sanitation and hygiene (WASH) services, but complies with current legislation. Compliance with current environmental legislation.
Other	Yes	<Not Applicable>

W8.1b

(W8.1b) Provide details of your water-related targets and the progress made.

Target reference number

Target 1

Category of target

Product water intensity

Target coverage

Company-wide (direct operations only)

Quantitative metric

Reduction per product

Year target was set

2020

Base year

2019

Base year figure

8.71

Target year

2030

Target year figure

7.41

Reporting year figure

9.16

% of target achieved relative to base year

Target status in reporting year

Underway

Please explain

Water use was identified as a material environmental issue for JBS as it is at the base of the production and supply chain. Reduction target is a key pillar of water security as published in our Corporate Sustainability Strategy for the next 10 years. Our intention is to reduce water intensity (m³/ton) across all business units by 15% regarding water withdrawals until 2030, taking 2019 average as the base year. The target was defined considering the company's commitment to reduce the impact in the environment and that being more efficient on the water use means reducing risk, increasing freshwater availability, as an adaptation to a scenario the company will face water scarcity), and commitment to UN Sustainable Development Goals. The target setting is driven by the identification of opportunities by each facility then assessed by the corporate management and president of the business unit and then discussed and approved in the Socio-Environmental Responsibility Committee.

W9. Verification

W9.1

(W9.1) Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)?

In progress

W10. Plastics

W10.1

(W10.1) Have you mapped where in your value chain plastics are used and/or produced?

	Plastics mapping	Value chain stage	Please explain
Row 1	Yes	Direct operations	JBS uses plastic packaging in its final products (which go to the consumer). JBS Ambiental, in addition to recycling bags and plastic materials, also produces plastic products from virgin material for food packaging and recycled plastic resins, which are used in other JBS processes.

W10.2

(W10.2) Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?

	Impact assessment	Value chain stage	Please explain
Row 1	Yes	Direct operations Product use phase	<p>JBS evaluates the potential environmental and human health impacts of the use and/or production of plastics considering all operations in Brazil.</p> <p>The activity related to this material that we consider the most impactful is the post-consumer waste part.</p> <p>To make this assessment of the impact on Human Health, a strict quality control is carried out.</p> <p>It is important to highlight that Anvisa regulates, controls and supervises products and services that involve a risk to public health, including packaging for food packaging.</p> <p>When this analysis is carried out, focusing on the environmental impact, in relation to post-consumption waste, JBS has the practice of promoting the return of packaging to the production chain, as a way of contributing to recycling, and reducing the impact of disposal in landfills. . The Company also supports reverse logistics projects, in compliance with the National Solid Waste Policy.</p> <p>EuReciclo is a Swift partner, in 2020, the JBS brand started an environmental compensation project for 100% of its commercialized packaging, with the aim of neutralizing its possible impacts, going beyond what was established by the PNRS. In 2022, the partnership resulted in more than 545.97 tons of materials removed from the environment.</p> <p>Friboi and Seara have the Cidade+ Program as a partner in their reverse logistics projects. In total, in 2022, companies recycled 8,976 tons of plastic packaging.</p> <p>In addition, JBS Ambiental manages and treats recyclable and non-recyclable post-industrial solid waste, disposing of it correctly, in addition to producing new plastic products and recycled resins. As a result, in 2022, 77,000 m² of floors were produced and 140 tons of multilayer packaging waste (PVDC) were removed from the landfill, which were previously destined for landfills.</p>

W10.3

(W10.3) Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.

	Risk exposure	Value chain stage	Type of risk	Please explain
Row 1	Yes	Direct operations	Regulatory Reputational	<p>The use of plastic is currently of great importance in JBS operations as it is an important input for product packaging. The company works on adapting packaging to comply with environmental labeling rules, and has established relationships with the sustainability and R&D areas of Seara and Friboi to have monthly agendas as a way of identifying opportunities to reduce the use of packaging from fossil sources and increase the use of recycled. Despite managing and treating plastic waste, giving them the correct destination, the risk of environmental pollution due to incorrect destination is an impact for the organization.</p>

W10.4

(W10.4) Do you have plastics-related targets, and if so what type?

	Targets in place	Target type	Target metric	Please explain
Row 1	No – and we do not plan to within the next two years	<Not Applicable>	<Not Applicable>	In 2022, JBS created a global sustainability directorate and is in the process of reviewing its sustainability strategy and defining new approaches, including those related to plastics.

W10.5

(W10.5) Indicate whether your organization engages in the following activities.

	Activity applies	Comment
Production of plastic polymers	Yes	In addition to bags and recycled plastic materials, the business unit also produces plastic products from virgin material for food packaging and recycled plastic resins, which are used in other processes.
Production of durable plastic components	Yes	JBS Ambiental produces new plastic products and recycled resins from waste. As a result, it develops plastic products and monolayer polyethylene made from virgin resins, especially produced for contact with food. The plastic cages are manufactured in PE with the sustainable concept complying with current health standards animal, in addition to returnable plastic pallets made of recycled PP or PE, which enables logistics by eliminating the generation of wood waste, traditional in PBR pallets.
Production / commercialization of durable plastic goods (including mixed materials)	Yes	JBS Ambiental produces new plastic products and recycled resins from waste. As a result, it develops plastic products and monolayer polyethylene from virgin resins, specially produced for food contact. The plastic cages are manufactured in PE with the sustainable concept meeting the current standards of welfare animal welfare, in addition to returnable plastic pallets made of recycled PP or PE, which enables logistics by eliminating the generation of wood waste, traditional in PBR pallets.
Production / commercialization of plastic packaging	Yes	JBS Ambiental is responsible for the internal marketing of the JBS Group, which includes the receipt of post-industrial plastic products carried out by its branches and also by the headquarters itself.
Production of goods packaged in plastics	Yes	in the Friboi, Seara and Swift operations are packaged in plastic.
Provision / commercialization of services or goods that use plastic packaging (e.g., retail and food services)	No	NA

W10.6

(W10.6) Provide the total weight of plastic polymers sold and indicate the raw material content.

Row 1

Total weight of plastic polymers sold during the reporting year (Metric tonnes)
5832

Raw material content percentages available to report
% virgin fossil-based content
% post-industrial recycled content

% virgin fossil-based content
74.3

% virgin renewable content
<Not Applicable>

% post-industrial recycled content
25.7

% post-consumer recycled content
<Not Applicable>

Please explain
Data corresponding to the plastic production of the JBS Ambiental business unit in Brazil.

W10.7

(W10.7) Provide the total weight of plastic durable goods/components sold and indicate the raw material content.

Row 1

Total weight of plastic durable goods/components sold during the reporting year (Metric tonnes)

Raw material content percentages available to report

% virgin fossil-based content
<Not Applicable>

% virgin renewable content
<Not Applicable>

% post-industrial recycled content
<Not Applicable>

% post-consumer recycled content
<Not Applicable>

Please explain

W10.8

(W10.8) Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.

	Total weight of plastic packaging sold / used during the reporting year (Metric tonnes)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% post-industrial recycled content	% post-consumer recycled content	Please explain
Plastic packaging sold		Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	
Plastic packaging used		Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	

W10.8a

(W10.8a) Indicate the circularity potential of the plastic packaging you sold and/or used.

	Percentages available to report for circularity potential	% of plastic packaging that is reusable	% of plastic packaging that is technically recyclable	% of plastic packaging that is recyclable in practice at scale	Please explain
Plastic packaging sold	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>	
Plastic packaging used	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>	

W11. Sign off

W-FI

(W-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.

W11.1

(W11.1) Provide details for the person that has signed off (approved) your CDP water response.

	Job title	Corresponding job category
Row 1	Chief Sustainability Officer (CSO)	Chief Sustainability Officer (CSO)

SW. Supply chain module

SW0.1

(SW0.1) What is your organization's annual revenue for the reporting period?

	Annual revenue
Row 1	

SW1.1

(SW1.1) Could any of your facilities reported in W5.1 have an impact on a requesting CDP supply chain member?

SW1.2

(SW1.2) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
Row 1	No, this is confidential data	

SW2.1

(SW2.1) Please propose any mutually beneficial water-related projects you could collaborate on with specific CDP supply chain members.

SW2.2

(SW2.2) Have any water projects been implemented due to CDP supply chain member engagement?

No

SW3.1

(SW3.1) Provide any available water intensity values for your organization’s products or services.

Product name

hygiene and cleanliness

Water intensity value

Numerator: Water aspect

Water withdrawn

Denominator

tons of products

Comment

The water intensity value supplied to Johnson and Johnson was quantified by summing the water withdrawal amount and dividing this value by the sum of the facilities' production in tons. It was considered all products produced and water withdrawal by the unit in cubic meters.

Product name

animal protein

Water intensity value

Numerator: Water aspect

Water withdrawn

Denominator

tons of products

Comment

The water intensity value supplied to Wal Mart de Mexico was quantified by summing the water withdrawal amount and dividing this value by the sum of the facilities' production in tons. It was considered all products produced and water withdrawal by the unit in cubic meters.

Submit your response

In which language are you submitting your response?

English

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