

WORKPLAN

SOCIAL AND ENVIRONMENTAL CRITERIA ADOPTED BY JBS FOR THE PURCHASE OF CATTLE IN THE AMAZON BIOME					MARCH 2014
CRITERIA	WORKPLAN	GOALS	TARGETS	DEADLINES	STATUS
1. REJECTION OF DEFORESTATION IN SUPPLY CHAIN No new deforestation for cattle ranching will be accepted after 5 October 2009 (DIRECT SUPPLIERS)	1- Plan of Georeferenced Maps 2014	Increase / Accelerate the georeferenced mapping process of the farms that supply cattle to JBS (to improve the effectiveness of the monitoring system in deforested areas, indigenous lands and protected areas)	a- 100% of the farms that supply cattle to JBS with georeferenced maps up to December 2014 b- Do not buy cattle from farms without providing georeferenced map of the property from December 2014 onwards	December 2014	By Feb/2014, some 50% of the ranches supplying cattle to JBS in the Amazon Biome were digitally mapped. By Feb/2014, some 50% of the ranches supplying cattle to JBS in the Amazon Biome were digitally mapped. To speed up the process, the "EASY MAP" tool was installed in all JBS units in the Amazon region. We are still awaiting a definition of the legal deadlines for implementation of the Federal CAR, according to the new Forest Code. The "EASY MAP" tool is already providing indirect help to producers in complying with the Federal CAR.
	2- Plan CAR/LAR	Assist in the process of obtaining the CAR of the farms that supply cattle to JBS through the " Plan of Georeferenced Maps 2014"	Meet the requirements and legal deadlines stipulated by the new Brazilian Forest Code	The legal deadlines stipulated by the new Brazilian Forest Code	
1. REJECTION OF DEFORESTATION IN SUPPLY CHAIN No new deforestation for cattle ranching will be accepted after 5 October 2009 (INDIRECT SUPPLIERS)	1- Plan Green-GTA	Stop deforestation associated with direct and indirect suppliers	Develop in partnership with the Brazilian Ministry of Agriculture a new procedure for issuance of GTAs that takes into account the List of Embargoed Areas of IBAMA	December 2013	This process is still under construction. There is a consensus now between JBS, Marfrig and Minerva (members of the Greenepace Accord) on this strategy. The next step is to create a consensus on the Green GTA among all members of the ABIEC.
2. REJECTION OF INVASION OF INDIGENOUS LANDS AND PROTECTED AREAS Companies and their products must be free from involvement in the invasion of indigenous lands and protected areas under federal, State or municipal law	1- Plan of Georeferenced Maps 2014	Idem Criterion 1	Idem Criterion 1	Idem Criterion 1	Idem Criterion 1 With the improvements in the new Social and Environmental Monitoring System of JBS suppliers, it is possible to identify, with a high degree of accuracy, the ranches located in Indigenous Lands. As a result of these improvements, it is no longer necessary to obtain the information from FUNAI.
	2- Plan List of Critical Areas to Indigenous Land	Obtain relevant and qualified information from FUNAI to improve the monitoring of farms located in indigenous land	Obtain official list of farms located in indigenous land over the next 12 months, depending on the FUNAI	December 2013	
3. REJECTION OF SLAVERY WORK Companies must sign and comply strictly with the National Pact against Slave Labour	JBS signed the "Pact" in 2005 and the monitoring of the list of MTE is already fully implemented	N/A	N/A	N/A	N/A

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<p>4. REJECTION OF LAND GRABBING AND LAND CONFLICTS</p> <p>The company will remove from its list of suppliers (direct and indirect), at the moment in which the company becomes aware of the facts, those producers accused of land grabbing by the Public Prosecution Office (MPF) or by the relevant land authorities of Federal or State Governments, or those convicted of involvement in land conflicts based on the accusations of the Public Prosecution. Those farms will only be accepted again after they have signed the Terms of Adjustment of Conduct (TAC) or if the accusation has been dropped</p>	<p>1. Plan List of Critical Areas to Grabbing and Land Conflicts</p>	<p>Obtain relevant and qualified information from INCRA and MPF to improve the monitoring of farms involved with grabbing and land conflicts</p>	<p>Obtain official list of farms involved with grabbing and land conflicts over the next 12 months, depending on the public agencies</p>	<p>December 2013</p>	<p>With the signing of the Amazon TAC between JBS and MPF in March 2013, the MPF undertook to send JBS information on suppliers involved in land grabbing or agrarian violence, or practicing slave labor.</p>
<p>5. PRODUCTION TRACEABILITY SYSTEM VERIFIABLE, REPORTABLE AND ABLE TO BE MONITORED</p>	<p>1- Plan of Georeferenced Maps 2014</p>	<p>Idem Criterion 1</p>	<p>Idem Criterion 1</p>	<p>Idem Criterion 1</p>	<p>Idem Criterion 1</p>
<p>6. PUBLIC AUDITS</p>	<p>Audit Plan</p>	<p>Undertake independent audit in annual basis and post their results</p>	<p>First audit posted on December 2012 Next audits to be posted in January each year</p>	<p>Audits in annual basis</p>	<p>Audit Process annuls the current Accord.</p> <p>Results of the audit will be published on the company website on March 31, 2014.</p>
<p>7. IMPLEMENTATION OF COMMITMENTS IN THE SUPPLY CHAIN</p>	<p>1- Plan of Georeferenced Maps 2014</p>	<p>Idem Criterion 1</p>	<p>Idem Criterion 1</p>	<p>Idem Criterion 1</p>	<p>Idem Criterion 1</p>