

GRI Standards	Disclosure	Observations	Page in report	Audited
GRI 101: FOUNDATION 2016				
CONTEÚDOS GERAIS				
GRI 102: GENERAL DISCLOSURES 2016	ORGANIZATIONAL PROFILE			
GRI 102-1	Name of the organization.		4	✓
GRI 102-2	Activities, brands, products, and services.		4, 7	✓
GRI 102-3	Location of headquarters.		14	✓
GRI 102-4	Location of operations.		15	✓
GRI 102-5	Nature of ownership and legal form of the organization		4	✓
GRI 102-6	Markets served.		50	✓
GRI 102-7	Scale of the organization.		4	✓
GRI 102-8	Information on employees and outsourced workers.		68	✓
GRI 102-9	Supply chain.		38	✓
GRI 102-10	Significant changes to the organization and its supply chain.			✓
GRI 102-11	Precautionary Principle.		60	✓
GRI 102-12	External initiatives.		28, 29	✓
GRI 102-13	Membership of associations.		28, 29	✓
STRATEGY				
GRI 102-14	Message from the CEO.		8, 9, 10, 11	✓
GRI 102-15	Key impacts, risks, and opportunities.			✓
ETHICS AND INTEGRITY				
GRI 102-16	Values, principles, standards, and norms of behavior.		22	✓
GRI 102-17	Mechanisms, for advice and concerns about ethics.		30	✓
GOVERNANCE				
GRI 102-18	Governance structure.		24, 25	✓
STAKEHOLDER ENGAGEMENT				
GRI 102-40	List of stakeholder groups.		34, 35	✓
GRI 102-41	Collective bargaining agreements.		68	✓
GRI 102-42	Identifying and selecting stakeholders.		34, 35	✓
GRI 102-43	Approach to stakeholder engagement.		34, 35	✓
GRI 102-44	Key topics and concerns raised.		34, 35	✓
REPORTING PRACTICE				
GRI 102-45	Entities included in the consolidated financial statements.	The operations of the Company (Minerva S/A; Minerva Live Cattle Exports; Athena Foods; Minerva Foods Chile; Pul Argentina; Red Cárnica; Red Industrial; Frigomer; Frigorífico Carrasco; Pulsa; Swift Argentina; BEEF Paraguay; Frigorífico Canelones; Industria Paraguaya Frigorífica; Minerva Dawn Farms; CSAP – Companhia Sul Americana de Pecuária; Minerva Comercializadora de Energia; Minerva Log; Transminerva Ltda; Minerva Foods Asia Assessoria; Minerva Colombia; Friasa; Minerva Middle East; Minerva Luxembourg; Lytmer; Minerva USA; Minerva Meats USA; Minerva Europe; Minerva Overseas; Minerva Overseas II; Minerva Australia Holdings Pty; Minerva Foods Pty).	136	✓
GRI 102-46	Defining report content and topic Boundaries.			✓
GRI 102-47	List of material topics.			✓

	GRI 102-48	Restatements of information.	There was no restatement of information		
	GRI 102-49	Changes in Reporting.			
	GRI 102-50	Reporting period.			✓
	GRI 102-51	Date of most recent report.			✓
	GRI 102-52	Reporting cycle.			✓
	GRI 102-53	Contact point for questions regarding the report.			✓
	GRI 102-54	Claims of reporting in accordance with the GRI Standards.			
	GRI 102-55	GRI content index.			✓
	GRI 102-56	External assurance			✓
MATERIAL TOPICS					
WATER CONSUMPTION					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.		84 a 89	✓
	GRI 103-3	Evaluation of the management approach.		84 a 89	✓
GRI 303: WATER AND EFFLUENTS 2016	GRI 303-1	Water withdrawal by source.	Minerva does not have 2018 water withdrawal. Water consumption is monitored and managed daily by environmental supervisors, through calibrated water meter measurements, which data are reported to plant and corporate area managers.	86	✓
	GRI 303-2	Management of water discharge-related impacts.	For operations in Brazil, the Company did not identify water sources affected by water withdrawal. In operations in Argentina Paraná River and the Puelches Aquifer are affected by the withdrawal of water.	86	✓
	GRI 303-3	Water withdrawal.	The Company does not recycle/reused water.	86	
PORTFOLIO					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.		4, 7	✓
	GRI 103-3	Evaluation of the management approach.		4, 7	✓
GRI 102: GENERAL APPROACH 2016	GRI 102-2	Activities, brands, products, and services.		4, 7	✓
GRI 416: COSTUMER HEALTH AND SAFETY 2016	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services.	Cases of non-compliance to regulations that resulted in penalties: 52. Cases of non-compliance to regulations that resulted in warnings: 683.		
GRI 417: MARKETING AND LABELING 2016	GRI 417-1	Requirements for product and service information and labely.	For any input to be used in the plants – they all go through approval procedure, including analysis of documentation of the Company, migration reports on the product/input, pilot test and final approval. Besides that, Minerva has a management system for packaging consumption, named MRP. This program is based on the amount of animals to be slaughtered in the unit and generates the ideal consumption for each sector. At the end of each day it is compared: the planned usage x the real usage, as well as generating a report on waste from the input of each sector. At the end of the day, the managers are asked about the right usage according to the technical file of the product and the MRP system, as well as about the waste.		✓
	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling.	In 2018 the Company did not have penalties, nor warnings related to information and labeling of products and services.		

FINANCIAL RESULTS					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.	40		✓
	GRI 103-3	Evaluation of the management approach.	40		✓
GRI 201: ECONOMIC PERFORMANCE 2016	GRI 201-1	Direct economic value generated and distributed.			✓
	GRI 201-2	Financial implications and other risks and opportunities due to climate change.	90, 91		Information not available: the Company does not specifically inform the values reversed to the theme, but is working to make these values available for the next reports. ✓
WELL-BEING AND LIFE QUALITY					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.	76		✓
	GRI 103-3	Evaluation of the management approach.	76		✓
GRI 401: EMPLOYMENT 2016	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	76		✓
	GRI 401-3	Parental leave.	76		
GRI 404: TRAINING AND EDUCATION 2016	GRI 404-2	Programs for upgrading employee skills and transition assistance programs.			Leadership School: training for the qualification of a leadership team for high performance, including content that develop the employees to be reference and excellence in their sectors. Young Apprentice follow-up: follow the Young apprentices for their professional and personal development. Sponsors and Friends: techniques for assertive communication, the power of professional communication, techniques on learning how to listen, asking powerful questions and communication efficiency with the team, Always aimed at new employees – those who have been working for the Company for longer are responsible for teaching and guiding the new employee. ✓
ENERGY CONSUMPTION					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.	92, 93		✓
	GRI 103-3	Evaluation of the management approach.	92, 93		✓
GRI 302: ENERGY 2016	GRI 302-1	Energy consumption within the organization.	92, 93		✓
	GRI 302-2	Energy consumption outside of the organization.			Information not available: the Company does not report the external consumption of electric power at the moment.
	GRI 302-4	Reduction of energy consumption.			Information not available: the Company does not report the reduction on electric power consumption at the moment.
EFFICIENCY AND MANAGEMENT					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.	60		✓
	GRI 103-3	Evaluation of the management approach.	60		✓

ETHICS AND COMPLIANCE					
GRI 103: MANAGEMENT APPROACH 2016	GRI 103-1	Explanation of the material topic and its Boundaries.			
	GRI 103-2	The management approach and its components.	30		✓
	GRI 103-3	Evaluation of the management approach.	30		✓
GRI 205: ANTI-CORRUPTION 2016	GRI 205-1	Operations assessed for risks related to corruption.	30		Last year the Company did not have risk assessment related to corruption in its operations. However, it has internal mechanisms for prevention and control formalized in its Code of Ethics – Guide to Conduct, besides policies and procedures. There were also trainings on the theme to the management employees and supervisors of the operations. In 2019 there will be a risk assessment on the compliance theme. ✓
	GRI 205-2	Communication and training about anti-corruption policies and procedures.	30		✓
	GRI 205-3	Confirmed incidents of corruption and actions taken.			The Company considers not reporting the information related to corruption and discrimination very relevant in order to keep the channel credibility, the investigations and negotiations of cases that threaten its values and regulations, ensuring the users their anonymity when searching for the resolutions for their concerns.
GRI 307: ENVIRONMENTAL COMPLIANCE 2016	GRI 307-1	Non-compliance with environmental laws and regulations			On October 6, 2015 the ship that would do the living cattle export from Porto de Vila do Conde, in Barcarena (PA), tilted. Even though the shipping Company hired is totally responsible for the load, the Company was accused in a Public Civil Action, suit n.º 0035481-71.2015.4.01.3900, going on at Nona Vara Federal (Ninth Federal Court), in the state of Pará. Its total amount is R\$ 71.4 million. The agreement was of R\$ 5 million, totally paid by the Company. Six infraction notices were given for the verification of environmental damage supposedly caused by the Company, being the most relevant one the Administrative process under the n.º 33175/2015, brought by Secretaria de Meio Ambiente e Sustentabilidade do Pará (Semas) (Environment and Sustainability Secretary of Pará), involving R\$ 15.9 million, which eliminated the amount of R\$ 23 million as it had double charge. On December 31, 2016, the Company became the opposing party in the administrative process going on before the Companhia Ambiental do Estado de São Paulo (Cetesb)(Environmental Company of the State of São Paulo), because of na incidente with amônia that happened on August 31, 2016, in the unit of Barretos (SP). The amount of penalty totals approximately R\$ 12.5 million. On February 14, 2017, Hierarchical Appeal was registered. On November 17, 2017 the appeal was judged and the reduction of the penalty was given, based on the principles of reasonability and proportionality, reducing the amount to R\$ 4 million, Having the possibility of 30% reduction, taken by the Company, that made the respective payment on December 14, 2017.
					Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals.
GRI SUPLEMENTAÇÃO SETORIAL	GRI FP 13				

SPECIFIC INDICATORS					
ENVIRONMENTAL SECTOR					
GRI 305: EMISSIONS 2016	GRI 305-1	Direct (Scope 1) GHG emissions.		90, 91	✓
	GRI 305-2	Energy indirect (Scope 2) GHG emissions.		90, 91	✓
	GRI 305-3	Other indirect (Scope 3) GHG emissions.	The organization does not report scope 3.		
GRI 306: EFFLUENTS AND WASTE 2016	GRI 306-1	Water discharge by quality and destination.		90, 91	✓
	GRI 306-2	Waste by type and disposal method.		88, 89	✓
	GRI 306-4	Transport of hazardous waste.		88, 89	✓
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	GRI 308-1	New suppliers that were screened using environmental criteria.		38, 39	✓
	GRI 308-2	Negative environmental impacts in the supply and actions taken.		38, 39	✓
SOCIAL SECTOR					
GRI 401: EMPLOYMENT 2016	GRI 401-1	New employee hires and employee turnover.		76	✓
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2016	GRI 403-1	Occupational health and safety management system.	Information not available: the organization does not measure the level of action of each committee.		✓
	GRI 403-2	Hazard identification, risk assessment, and incident investigation.		77	✓
	GRI 403-3	Occupational health services.	There are no employees involved in occupational activities that have high frequency or high risk of disease related to their occupations.		
	GRI 403-4	Worker participation, consultation and communication on occupational health and safety.			
GRI 404: TRAINING AND EDUCATION 2016	GRI 404-1	Average hours of training per year per employee.		70, 71	✓
GRI 406: NON-DISCRIMINATION 2016	GRI 406-1	Incidents of discrimination and corrective actions taken. Operations and suppliers at significant risk for incidents of child labor.		30	
GRI 408: CHILD LABOR 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor.		30	✓

GRI 409: FORCED OR COMPULSORY LABOR 2016	GRI 409-1	Operations and suppliers at significant risk for incidents for forced and compulsory labor.		30, 38, 39	✓
GRI 411: RIGHTS OF INDIGENOUS PEOPLE 2016	GRI 411-1	Incidents of violations involving rights indigenous people.		30	✓
GRI 412: HUMAN RIGHTS ASSESSMENT 2016	GRI 412-2	Employee training on human rights policies or procedures.	Besides the trainings related to conduct policies and regulations, in 2018 the Company had trainings related to human rights, which included 2,615 employees, equivalent to 36% of its total staff.		✓
GRI 413: LOCAL COMMUNITIES 2016	GRI 413-1	Operations with local community engagement, impact assessment, and development programs.		78, 79	✓
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	GRI 414-1	New suppliers that were screened using social criteria.		38, 39	✓
SÉRIE SETORIAL					
SECTORAL SUPPLEMENTATION	GRI FP1	Percentage of purchased volume from suppliers compliant with Company's sourcing policy	100% of the suppliers are in compliance with the purchase practice policy of the Company.FP2		✓
	GRI FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard.			
	GRI FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.			
	GRI FP9	Percentage and total of animals raised and/or processed by species and breed type.			
	GRI FP11	Percentage and total of animals raised and/or processed by species and breed type, per housing type.			
	GRI FP13	Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals.			