

GRI SUMMARY



GRI 101: Foundation 2016

GRI 102: General Disclosure 2016	Standard	Page	Omission	Global Pact	ODS	External Verification
Organizational Profile						
	102-1: Name of the organization	16 <i>Athena Foods</i>				
	102-2: Main activities, brands, products and services	19, 22, 23, 24, 25				
	102-3: Location of headquarters	16, 168, 169				
	102-4: Location of operations	16, 20				
	102-5: Ownership and legal form	16				
	102-6: Markets served	19				
	102-7: Scale of the organization	19				
	102-8: Information on employees and other workers	19, 132		6	8	
	102-9: Supply chain	59				
	102-10: Significant changes to the organization and its supply chain	<i>In January 2019, an exchange contract was signed with Marfrig, whereby Minerva Foods received a cattle abattoir plant in Paranatinga (MT) in exchange for another similar plant in Várzea Grande (MT). In October, the Company changed the name of the JBS Paraguay S.A. to Beef Paraguay S.A.</i>				
	102-11: Precautionary principle or approach	67				
	102-12: Externally developed initiatives	41				
	102-13: Membership of associations	41				

Strategy

102-14: Statement from senior decision-maker	11, 13
102-15: Key impacts, risks, and opportunities	49

Ethics and integrity

102-16: Values, principles, standards and norms of behavior	21	10	16
102-17: Mechanisms for advice and concerns about ethics	37	10	16

Governance

102-18: Governance structure	39		
102-22: Composition of the highest governance body and its committees	39		5, 16
102-23: Chair of the highest governance body	41		16
102-24: Nominating and selecting the highest governance body	39		5, 16
102-25: Conflict of interest	37		16
102-29: Identifying and managing economic, environmental, and social impacts	39		16

Stakeholder engagement

	9		
	<i>Civil society, clients, employees and outsourced professionals, trade unions, local communities, shareholders, investors and financial institutions, suppliers, companies in the sector, the state and non-governmental organizations (NGOs).</i>		
102-40: List of stakeholder groups.			
	<i>About the collective agreements in Argentina, at the end of 2019, 92.5% of employees were covered by one of the four collective labor agreements that regulate the main and secondary activities. In Paraguay, 48% of professionals are governed by collective agreements. Beef Paraguay does not have any type of contract or agreement and Frigomerc S.A. has had a collective agreement in effect since 2014 for all employees. Also in Uruguay, 100% of the professionals are covered by collective bargaining agreements, however, Colombia there is no such procedure.</i>		
102-41: Collective bargaining agreements		3	8
	9		
102-42: Identifying and selecting stakeholders			
102-43: Approach to stakeholder engagement	126		
102-44: Key topics and concerns raised	127		

Reporting practice						
Material topics	Standard	Page	Omission	Global Pact	ODS	External Verification
	102-45: Entities included in the consolidated financial statements	9 <i>In 2019, the Company did not have any public consolidated financial statements.</i>				
	102-46: Defining reporting content and topic Boundaries	9				
	102-47: List of material topics	9				
	102-48: Restatements of information	9 <i>None, because this is the first report elaborated by Athena Foods</i>				
	102-49: Changes in reporting	9 <i>None, because this is the first report elaborated by Athena Foods</i>				
	102-50: Period of the report	9 <i>The reporting period for this report is January 1, 2019 through December 31, 2019.</i>				
	102-51: Date of most recent report	<i>Non applicable</i>				
	102-52: Reporting cycle	9 <i>Annual</i>				
	102-53: Contact point for questions regarding the report	9				
	102-54: Claims of reporting in accordance with the GRI Standards	9				
	102-55: GRI content index	154 to 163				
	102-56: External assurance	166,167				
GRI 201: Economic Performance 2016						
GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9				
	103-2: The management approach and its components	46		1, 8	1, 5, 8, 16	
	103-3: Evaluation of the management approach	46				
	201-1: Direct economic value generated and distributed	128, 129, 130, 131			2, 5, 7, 8, 9	
	201-2: Financial assistance received from government	46		7	13	
GRI 202: Market Presence 2016						
GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9				
	103-2: The management approach and its components	101, 103		1, 8	1, 5, 8, 16	
	103-3: Evaluation of the management approach	101, 103				

	202-1: Ratios of standard entry level wage by gender compared to local minimum wage	133		6	1, 5, 8	
	202-2: Proportion of senior management hired from the local community	133 <i>On Swift Argentina, 83.34% of the senior managers are from the local community, In Paraguay, 37.5% of the eight managers are under these conditions, In Uruguay, the percentage is 82% and in Colombia, 50%.</i>		6	8	
GRI 205: Anti-corruption 2016						
GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9				
	103-2: The management approach and its components	39		1, 8	1, 5, 8, 16	
	103-3: Evaluation of the management approach	39				
	205-1: Operations assessed for risks related to corruption	<i>The proposed risk assessment for 2019 had its implementation schedule postponed to 2020 due to structural changes in the company. However, Minerva maintains prevention mechanisms and internal controls formalized in its Code of Ethics - Guide of Conduct, in addition to policies and procedures implemented and disclosed.</i>		10	16	
	205-2: Communication and training about anti-corruption policies and procedures	<i>When joining the Company, 100% of the employees attend a day of training on the standards of conduct expressed in the Code of Ethics - Guide of Conduct, including anti-bribery, anti-corruption and prevention of the occurrence of conflicts of interest. Annually, all employees participate in the SGI Journey, attending training sessions, quizzes, and receiving materials to raise awareness of internal policies related to these topics.</i>		10	16	
	205-3: Confirmed incidents of corruption and actions taken	<i>There were no detected and confirmed cases of corruption in the Company in 2019 by the Compliance area.</i>		10	16	
GRI 302: Energy 2016						
GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9				
	103-2: The management approach and its components	85		1, 8	1, 5, 8, 16	
	103-3: Evaluation of the management approach	85				
	302-1: Energy consumption within the organization	136		7, 8	7, 8, 12, 13	

302-4: Reduction of energy consumption	In the year of 2019 a more detailed compilation of information about the reduction of each energy segment was started, through which the previous references were not considered in the assessment. The year of 2019 is considered as the Reference Point for future energy efficiency comparisons, since the units are in different countries, whose energy sources vary according to the availability of the resource. All energy sources are analyzed to make the best decision to be adopted in each unit. A process is underway to implement work methods that bring more efficiency to the production processes.	8, 9	7, 8, 12, 13
--	--	------	--------------

GRI 303: Water 2018

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	85, 87	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	85, 87		
	303-2 - Management of water discharge-related impacts		8	6
	303-3 - Water consumption	137		
	303-4 - Water discharge			
	303-5 - Water consumption	138	8	6, 8, 12

GRI 304: Biodiversity 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	89	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	89		
	304-2: Significant impacts of activities, products, and services on biodiversity	89	8	6, 14, 15

GRI 305: Emissions 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	91	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	91		
	305-1: Direct (Scope 1) GHG emissions	91, 139	7, 8	3, 12, 13, 14, 15
	305-2: Energy indirect (Scope2) GHG emissions	91, 139	7, 8	3, 12, 13, 14, 15

GRI 306: Efluentes and Waste 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	87	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	87		
	306-2: Total waste weight by type and disposal method	140	8	3, 6, 12
	306-4: Transport of hazardous waste		8	3, 12

None of Athena Foods's units import or export wastes. The removal of the materials is performed by qualified companies, contracted for this purpose. There is a strict control of each operation to remove the waste for treatment.

GRI 307: Environmental compliance 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	80	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	80		
	307-1: Non-compliance with environmental laws and regulations		8	16

Considering Athena Foods as a privately held S.A., for this cycle the data remains strategically confidential, which does not mean that the Company is not meeting the item.

GRI 308: Supplier environmental assessment 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	89	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	89		
	308-1: New suppliers that were screened using environmental criteria	59	8	

GRI 401: Employment 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	94, 97	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	94, 97		
	401-2: Benefícios concedidos a empregados de tempo integral que não são oferecidos a empregados temporários ou em regime de meio período	97		8

GRI 403: Occupational health and safety 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	99, 101	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	99, 101		
	403-2: (New) Hazard identification, risk assessment, and incident investigation	101 <i>At Athena foods' outpatient clinics there are doctors and nurses specialized in occupational medicine. The teams design and coordinate in each unit a health care program and provide the necessary subsidies for the control and management of risks and their agents in the workplace. There are also vigilances (active/passive) in the health care of workers. This set provides data for individual epidemiological analysis, which enables the articulation of health promotion actions.</i>		3, 8
	403-3: (New) Occupational health services	99, 101		3, 8
	403-5: (New) Worker training on occupational health and safety	101		
	403-8: (New) Workers covered by an occupational health and safety management system	<i>100% of Athena Foods' staff is covered by the occupational health and safety management system.</i>		
	403-9: (New) Work-related injuries	<i>No casualties were reported for the year. The injuries that resulted in lost time were 368 (Frequency Ratio of 27,63) and accidents with injuries without lost time reached 125 (Frequency Ratio 9,39).</i>		
	403-10: (New) Work-related ill health	<i>There were 1,391 work-related health complaints registered in the year, mainly of the musculoskeletal type, such as pain and Repetitive Stress Injury (RSI) and Work-related Musculoskeletal Disorders (WMSDs).</i>		8

GRI 404: Training and education 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components	97, 99	1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach	97, 99		
	404-1: Average hours of training per year per employee	134, 135	6	4, 5, 8

GRI 409: Forced or compulsory labor 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9		
	103-2: The management approach and its components		1, 8	1, 5, 8, 16
	103-3: Evaluation of the management approach			

Official lists published by the competent organizations. Therefore, the fight against this practice is done through the communication by the responsible organizations or through media reports. Following the criteria adopted in Paraguay and confirmed by the auditing company, Minerva has in its system a supplier registered in the block list for forced labor, and this blocking is an initiative of the Company through the media disclosure of the case by the Entity Reporter Brazil in September 2018. For other countries in which Athena Foods has operation, this criterion is not a requirement for commercialization. However, it is in the planning of the Corporate Sustainability team for the next years, the mapping of socio-environmental criteria to be established according to the reality of each country.

Official lists published by the competent organizations. Therefore, the fight against this practice is done through the communication by the responsible organizations or through media reports. Following the criteria adopted in Paraguay and confirmed by the auditing company, Minerva has in its system a supplier registered in the block list for forced labor, and this blocking is an initiative of the Company through the media disclosure of the case by the Entity Reporter Brazil in September 2018. For other countries in which Athena Foods has operation, this criterion is not a requirement for commercialization. However, it is in the planning of the Corporate Sustainability team for the next years, the mapping of socio-environmental criteria to be established according to the reality of each country.

409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	<i>In Paraguay, there are no official lists published by the competent organizations. Therefore, the fight against this practice is done through the communication by the responsible organizations or through media reports. Following the criteria adopted in Paraguay and confirmed by the auditing company, Minerva has in its system a supplier registered in the block list for forced labor, and this blocking is an initiative of the Company through the media disclosure of the case by the Entity Reporter Brazil in September 2018. For other countries in which Athena Foods has operation, this criterion is not a requirement for commercialization. However, it is in the planning of the Corporate Sustainability team for the next years, the mapping of socio-environmental criteria to be established according to the reality of each country.</i>	4	8
---	---	---	---

GRI 413: Local communities 2016

GRI 103: Management Approach 2016	103-1: Explanation of the material topic and its Boundary	9	
--	---	---	--

	103-2: The management approach and its components	101, 103	1, 8, 15, 8, 16
--	---	----------	-----------------

	103-3: Evaluation of the management approach	101, 103	
--	--	----------	--

	413-1: Operations with local community engagement, impact assessments, and development programs	103	1
--	---	-----	---

413-2: Operations with significant actual and potential negative impacts on local communities	<i>Environmental: atmospheric and odor emissions, water consumption and effluent generation, in cattle abattoirs that have effluent treatment plants, safety: ammonia leakage, in industrial units and distribution centers that use the product in the cooling system, and labor: unit closure, in all Company operations. Throughout this report, the Company presents all initiatives adopted to avoid, mitigate and/or eliminate these impacts.</i>	1	1, 2
---	---	---	------

Sector Specific Indicators: Procurement/Sourcing practices

FP1: Percentage of purchased volume from suppliers compliant with company's sourcing policy	<i>Over 50% of the Company's cattle purchases in the Chaco biome come from properties that comply with the strict criteria adopted, such as overlapping with indigenous lands, environmental protection areas and deforestation. A total of 713,010 head slaughtered in 2019 went through these checks. In 2019, 270 properties were registered and analyzed on the SMGeo platform, for a total area of 339,120 hectares monitored.</i>	2	6, 8, 16
---	---	---	----------

FP2: Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	140	2	6, 8, 16
--	-----	---	----------

Sector Specific Indicators: Customer Health and Safety

FP5: Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	141		
--	-----	--	--

Sector Specific Indicators: Animal Welfare

FP9: Percentage and total of animals raised and/or processed, by species and breed type	142		
---	-----	--	--

FP10: Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic	<i>There is no animal husbandry in Athena Foods' units in any country, so these practices are not carried out by the Company. The Company has no products produced from cloned or genetically modified animals and advises producers that animals should not receive growth promoting hormones at any stage of the breeding system either. In addition, it does not require any of these practices on animals to produce any of its lines. All lots of animals received at the plants must be accompanied by a declaration from the producer specifying that he will not use anaesthetics, hormones or other growth promoting substances.</i>		
---	---	--	--

FP11: Percentage and total of animals raised and/or processed by species and breed typed, per housing type	143		
--	-----	--	--

FP12: Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	51		
---	----	--	--

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	<i>There were no cases of non-compliance related to animal welfare detected in 2019.</i>		
--	--	--	--