

# JBS S.A. (JBS)

**TICKER**  
JBSS3

**MARKET CAPITALISATION**  
US\$2.8 billion

**HEADQUARTERS**  
Brazil

**DISCLOSURES**

UK Modern Slavery Act: Yes ([Disclosure of Subsidiary](#))

Australia Modern Slavery Act: [Yes](#)

California Transparency in Supply Chains Act: No

**OVERALL RANKING**

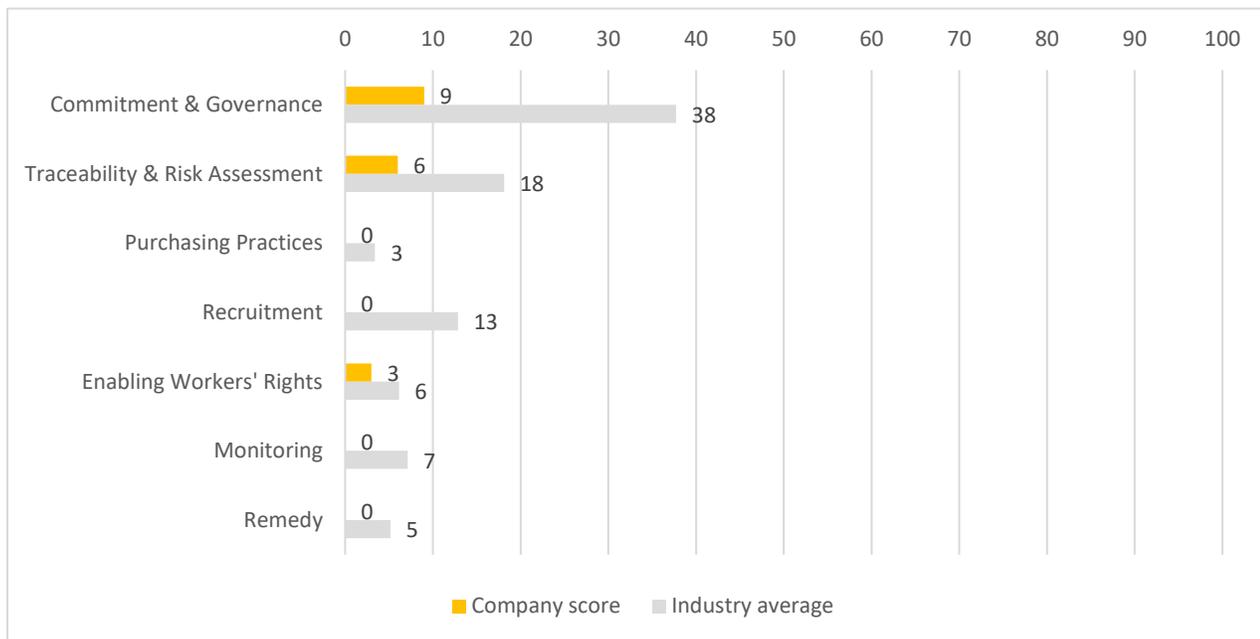
**36 out of 45**

2023 Rank: [46 out of 60](#)

**OVERALL SCORE**

**3 out of 100**

**THEME-LEVEL SCORES**



**KEY DATA POINTS**

**FIRST-TIER SUPPLIER LIST**

No

**RISK ASSESSMENT**

No

**ENGAGED WITH KNOWTHECHAIN<sup>1</sup>**

No

**NO-FEE POLICY**

No

**REMEDY FOR SUPPLY CHAIN WORKERS**

No

**HIGH-RISK COMMODITIES<sup>2</sup>**

Beans, cattle, corn

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## SUMMARY

JBS S.A. (JBS), a Brazilian company that is the leading global meat processor, ranks 36 out of 45 companies.<sup>3</sup> Since 2023, the company improved on the themes of Commitment and Governance and Traceability and Risk Assessment. This is because the company began disclosing details on forced labour risks identified within its cattle, poultry, pig and grain supply chains. However, the company did not improve across other themes. The company performed particularly poorly on the themes of Purchasing Practices, Enabling Workers' Rights, Monitoring, and Remedy. As such, the company's score has dropped by one point.

The company is encouraged to improve its performance and disclosure across all themes including Purchasing Practices, Enabling Workers' Rights, Monitoring, and Remedy.

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## LEADING PRACTICES

None.

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## OPPORTUNITIES FOR IMPROVEMENT

**Purchasing Practices:** To address forced labour risks in its supply chains, the company is encouraged to adopt purchasing practices that decrease the risk of forced labour, such as improving planning and forecasting and prompt payment, and disclose quantitative data evidencing the implementation of responsible purchasing practices. The company is further encouraged to take steps to ensure that pricing includes the full cost of production, including a living wage/income, and may consider ring-fencing labour costs such that they are not impacted during pricing negotiations. The company should consider integrating [responsible buying practices in its contracts](#) with suppliers, to ensure that the responsibility for respecting human rights is shared.

**Enabling Workers' Rights:** To support collective worker empowerment, the company is encouraged to work with local or global trade unions to support freedom of association in its supply chains. Further, the company is encouraged to disclose examples, covering different supply chain contexts, of how it improved freedom of association and/or collective bargaining for its suppliers' workers. The company is also encouraged to disclose the percentage of suppliers' workers covered by collective bargaining agreements. To guarantee protections for supply chain workers on freedom of association and collective bargaining, the company may consider entering into a global framework agreement or enforceable supply chain labour rights agreements with trade unions or worker organisations.

**Remedy:** The company may consider establishing a process to ensure that remedy is provided to workers in its supply chains in cases of forced labour and disclosing details on this process, such as responsible parties, approval procedures, timeframes, and, crucially, engagement with affected stakeholders. To demonstrate to its stakeholders that it has an effective remedy process in place, the company is encouraged to disclose examples of remedy provided to its suppliers' workers, including with respect to specific allegations in its supply chains.

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<sup>1</sup> Research conducted through April - September 2025, where companies provided additional disclosure or links. For more information, see the full dataset [here](#). For information on a company's positive and negative human rights impact, see the Business and Human Rights Centre [website](#).

<sup>2</sup> For further details on high-risk raw materials and sourcing countries, see [KnowTheChain's 2026 food and beverage benchmark findings report](#).

<sup>3</sup> The number of companies assessed in the ranking has decreased from 60 in 2022 to 45 in 2026.