

SASB STANDARDS



Category: Meat, Poultry and Dairy

Topic	Accounting Metric	Category	Unit of Measure	SASB Code	Reference
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO ₂ e	FB-MP-110a.1	Sustainability Report 2020, page 76 and 100 Climate and Energy - Greenhouse Gas Emissions; Greenhouse Gas Emissions (tCO₂e) - Total Company and By Country
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	FB-MP-110a.2	Minerva Foods' Commitment to Sustainability Sustainability Report 2020, page 75, 76 and 100 Climate and Energy - Greenhouse Gas Emissions; Greenhouse Gas Emissions (tCO₂e) - Total Company and By Country
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-MP-130a.1	Sustainability Report 2020, page 75, 76 and 99 Climate and Energy - Total Energy Consumption (GJ); Energy
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	FB-MP-140a.1	Sustainability Report 2020, page 74 and 92, 93 Water Resources - Total Water Consumption (m³); Water Withdrawal and Discharge
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	FB-MP-140a.2	Sustainability Report 2020, page 35 Climate Change
	Number of incidents of non-compliance with water quality permits, standards, and regulations	Quantitative	Number	FB-MP-140a.3	Water quality is monitored on a daily basis by local teams based on regulatory standards on water treatment and the requirements of international customers. All water withdrawals are covered by permits from the environmental authority and are largely from surface and groundwater sources, with a small portion purchased from third parties.
Land Use & Ecological Impacts	Amount of animal litter and manure generated, percentage managed according to a nutrient management plan	Quantitative	Metric tons (t), Percentage (%)	FB-MP-160a.1	Sustainability Report 2020, page 95 until 98 Total waste disposal, by operations, in metric tons (t) Composting
	Percentage of pasture and grazing land managed to Natural Resources Conservation Service (NRCS) conservation plan criteria	Quantitative	Percentage (%) by hectares	FB-MP-160a.2	Sustainability Report 2020, page 58, 59 and 91 Animal Welfare Animals Raising; Percentage and Total of Animals Raised and/or Processed
	Animal protein production from concentrated animal feeding operations (CAFOs)	Quantitative	Metric tons (t)	FB-MP-160a.3	Sustainability Report 2020, page 40 and 91 Total food volumes (t); Percentage and Total of Animals Raised and/or Processed
	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	FB-MP-250a.1	Sustainability Report 2020, page 51 and 52 Food Safety; Percentage of Production Volume Manufactured in Sites Certified for Food Safety

Food Safety	Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	Quantitative	Percentage (%)	FB-MP-250a.2	
	(1) Number of recalls issued and (2) total weight of products recalled	Quantitative	Number, Metric tons (t)	FB-MP-250a.3	Institutional Website Tab: product quality and respect for life " Evidence of the excellence of the quality management system is that, in the last year, the Company maintained all of its qualifications for export to different markets, being present in more than 100 countries around the world. We also do not record product recalls from any source. "
	Discussion of markets that ban imports of the entity's products	Discussion and Analysis	n/a	FB-MP-250a.4	Institutional Website Tab: product quality and respect for life " Evidence of the excellence of the quality management system is that, in the last year, the Company maintained all of its qualifications for export to different markets, being present in more than 100 countries around the world. We also do not record product recalls from any source. "
Antibiotic Use in Animal Production	Percentage of animal production that received (1) medically important antibiotics and (2) not medically important antibiotics, by animal type	Quantitative	Percentage (%) by weight	FB-MP-260a.1	Sustainability Report 2020, page 53 and 113 Organic Production; FP12 Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate	Quantitative	Rate	FB-MP-320a.1	Sustainability Report 2020, page 67 Health and Safety at Work
	Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions	Discussion and Analysis	n/a	FB-MP-320a.2	Acute and chronic respiratory health conditions are assessed and monitored by the Occupational Physician residing in Minerva Foods operating units through the guidelines established within the Environmental Risk Prevention Program and the Respiratory Protection Program, being monitored through the Medical Control Program of Occupational Health.
Animal Care & Welfare	Percentage of pork produced without the use of gestation crates	Quantitative	Percentage (%) by weight	FB-MP-410a.1	Sustainability Report 2020, page 59 Hogs and Broilers
	Percentage of cage-free shell egg sales	Quantitative	Percentage (%)	FB-MP-410a.2	Not applicable for Minerva's business
	Percentage of production certified to a third party animal welfare standard	Quantitative	Percentage (%) by weight	FB-MP-410a.3	Sustainability Report 2020, page 57 Key Animal Welfare Indicators
Environmental & Social Impacts of Animal Supply Chain	Percentage of livestock from suppliers implementing the Natural Resources Conservation Service (NRCS) conservation plan criteria or the equivalent	Quantitative	Percentage (%) by weight	FB-MP-430a.1	
	Percentage of supplier and contract production facilities verified to meet animal welfare standards	Quantitative	Percentage (%)	FB-MP-430a.2	Sustainability Report 2020, page 55 and 57 Animal Welfare Indicators Management Key Animal Welfare Indicators

Animal & Feed Sourcing	Percentage of animal feed sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by weight	FB-MP-440a.1	Information required is currently being mapped by Minerva Foods
	Percentage of contracts with producers located in regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by contract value	FB-MP-440a.2	Information required is currently being mapped by Minerva Foods
	Discussion of strategy to manage opportunities and risks to feed sourcing and livestock supply presented by climate change	Discussion and Analysis	n/a	FB-MP-440a.3	Information required is currently being mapped by Minerva Foods

Activity Metric	Category	Unit of Measure	SASB Code	Reference
Number of processing and manufacturing facilities	Quantitative	Number	FB-MP-000.A	Sustainability Report 2020, page 8 The Company at a Glance
Animal protein production, by category; percentage outsourced	Quantitative	Various, Percentage (%)	FB-MP-000.B	Sustainability Report 2020, page 38 until 42 Operating and Financial Performance