



JBS S.A.

Taxpayer ID (CNPJ/MF) No. 02.916.265/0001-60
A Public Company



Marfrig Alimentos S.A.

Taxpayer ID (CNPJ/MF) No. 03.853.896/0001-40
A Public Company

MATERIAL FACT

The Managements of JBS S.A. ("JBS" - Bovespa: JBSS3; ADR: JBSAY) and Marfrig Alimentos S.A. ("Marfrig" - Bovespa: MRFG3; ADR: MRTTY), collectively the "Companies", acting pursuant to CVM Ruling No. 358 dated January 3, 2002, as amended, announce that yesterday, September 30th, the two Companies have closed the transaction agreed under a certain Agreement for Purchase and Sale of Equity Interests and Other Covenants (the "Agreement") previously announced in the Material Fact released on June 10, 2013, thus having consummated the (i) sale to JBS of certain rights and ownership interests Marfrig held in companies which own the Seara Brasil business unit ("Seara Brasil"); and (ii) sale to JBS of the ownership interest Marfrig held in 100% of the share capital of the company which owns the cross border leather business ("Zenda").

All the precedent conditions agreed for closing have been met, including consent from anti-trust agencies in Brazil and in Europe.

The reference amount determined for the enterprise value of the Seara Brasil and Zenda businesses of R\$5.85 billion has been paid for by JBS through the assumption of debt at Marfrig.

By the sale of the Seara Brasil and Zenda businesses, Marfrig rebalances its capital structure and strengthens its global strategic redirection to the food service business segment, whereas JBS pursues to expand its portfolio of processed and branded meat products and to capture synergies from the businesses it has acquired. In either case, the ultimate goal of the two Companies is to generate value for shareholders.

São Paulo, October 1st, 2013.

Jeremiah O'Callaghan
JBS S.A.
Investor Relations Officer

Ricardo Florence dos Santos
Marfrig Alimentos S.A.
CFO and Investor Relations Officer