



MATERIAL FACT

2Q17 AND 3Q17 FINANCIAL INFORMATION

JBS S.A. ("JBS" or "Company" - B3: JBSS3; OTCQX: JBSAY) in accordance with the terms of CVM Regulation Number 358, dated January 3, 2002, as amended, communicates to its shareholders and the market in general that today, the Company filed on its website and on the websites of CVM and B3 S.A. – Brasil, Bolsa, Balcão, its quarterly financial information for the periods ended June 30, 2017, and September 30, 2017, accompanied by a review report issued by BDO RCS Auditores Independentes S.S., which abstains from a conclusion about such individual and consolidated quarterly financial information.

JBS reiterates that its overseas subsidiaries (JBS USA, including Canada and Australia, PPC and Moy Park) have all obtained a review report from their respective independent auditors without any observations. Together, net revenue from these subsidiaries represents approximately 75% of the Company's consolidated net revenue.

São Paulo, December 22, 2017

Jeremiah O'Callaghan
Investor Relations Officer