



## **NOTICE TO THE MARKET**

### **CHANGE OF INDEPENDENT AUDITOR**

**JBS S.A.** ("JBS" or "Company" – B3: JBSS3, OTCQX: JBSAY) communicates to its shareholders and to the market in general that its Board of Directors has authorized JBS Management to hire Grant Thornton Auditores Independentes to provide independent auditing services for the fiscal years between 2018 and 2022, replacing BDO RCS Auditores Independentes SS ("BDO"), in accordance with article 31 of CVM Instruction No. 308/99, which determines the rotation of independent auditors every five years.

Additionally, JBS informs that BDO fully consented to the above mentioned rotation.

São Paulo, February 16, 2018.

**Jeremiah O'Callaghan**  
**Investor Relations Officer**