

ENHANCING SUSTAINABILITY: LEVERAGING ESG INDICATORS TO EVALUATE CORPORATE SOCIAL RESPONSIBILITY POLICIES IN BRAZIL'S AGRIBUSINESS SECTOR



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ABSTRACT

Objective: To analyze the social responsibility actions of large agribusiness companies in Brazil to understand how they deal with sustainability issues.

Method: This research is classified as documentary and exploratory with a qualitative approach, using the content analysis technique for data treatment.

Main results: The results analyze and compare policies focused on environmental management, animal welfare, social management and corporate governance of JBS, Raízen Energia, Cosan, Ambev, and Marfrig Global Foods.

Relevance/originality: The study has an unprecedented character and analyzes sustainability policies in one of the most relevant segments of the Brazilian economy.

Theoretical/methodological contributions: The study contributes to discussions on the sustainable policies developed by large agribusiness companies in Brazil, interpreting how they are implemented and how companies benefit from them.

Keywords: social responsibility, ESG, sustainability, agribusiness.

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1. INTRODUCTION

Corporate social responsibility is defined as a set of voluntary activities that focus on positive actions and consequences for the stakeholders of an organization (SILVA FILHO et al., 2021). Therefore, by applying this concept in practice, the company guides its actions in a responsible and balanced way, articulating the environmental, economic and social dimensions, as Elkington (2001) described in the concept of Sustainability Tripod. This idea can positively direct the strategic behavior of an organization, as it allows the entry of new business opportunities and a competitive differential (MELO et al., 2017; GERGED et al., 2023).

The attitudes and conducts of a company directly impact society and the environment where they are inserted, and they must seek to develop actions that generate positive socio-environmental impacts and that add value to the brand of their products or services (IPEA, 2019; SANTOS et al., 2020). Thus, socio-environmental responsibility affects any company, regardless of its sector.

In Brazil, one of the most significant sectors in the economic area is agribusiness, which represented, in 2021, 27.3% of the Gross Domestic Product (GDP) and, at the same time, is a sector responsible for significant socio-environmental impacts (CEPEA, 2022). According to the Confederation of Agriculture and Livestock of Brazil (CNA, 2021), this sector has been recognized as one of the main helpers of Brazilian economic growth in recent years since, in 2019, the sum of goods and services generated by it represented 21.4% of the Brazilian GDP, reaching R\$1.55 trillion. The following year, in 2020, the share was 26.6% of GDP, totaling R\$2 trillion. Given the natural resources available and technological advances, the potential growth of this sector is very significant for the country's economy. On the other hand, with this expansion, environmental issues require measures to be taken (ASSAD et al., 2012).

It is estimated that agribusiness is one of the sectors that most negatively impact issues related to climate and deforestation, which directly impacts the conditions of habitability of the planet in the long term. This is due to the emissions generated in the production processes of livestock, at the same time, the production of large monocultures puts biodiversity at risk and accelerates deforestation in some regions of Brazil. Therefore, demands for more sustainable policies are increasingly strong and present in the agricultural sector (GOMES, 2019).

Therefore, considering its economic influence and the social and political demands for greater responsibility with sustainability, the sector selected for this research is agribusiness. This article aimed to analyze the social responsibility actions of large agribusiness companies in Brazil to understand how they deal with sustainability issues. Given this, the study sought to answer the question: "How are agribusiness companies in Brazil meeting the demands for more sustainable measures?" bringing to light evidence of one of the segments with the most significant impact on the Brazilian economy.

2. THEORETICAL FOUNDATION

Dealing with the evolution of business, Megginson and Mosley Pietri Junior (1998) define four periods and the business concerns of each corresponding era. Until the 1920s, organizations' management focused on maximizing profit, adapting their activities to achieve this goal. Then, in the 30s, professional managers were inserted in the companies to adapt the plans in a way that met the interests of the shareholders. Subsequently, in

the 60s, activism began, with social movements in favor of environmental and consumer protection, changing how executives manage. Finally, in the 90s, managers became more sensitive to the needs of stakeholders, increasing social understanding and adapting their activities to serve society fully.

Different phases and definitions marked the development of the concept of social responsibility. According to Carroll (1999), the modern era of social responsibility began in the 1950s with Bowen (1953). According to Bowen (1953), social responsibility refers to desirable actions concerning the goals and values of society. It is a truth that should guide business.

Subsequently, Davis (1960) argued that social responsibility deals with the actions and decisions of entrepreneurs that exceed, at least partially, the economic and technical interests of the company. Other relevant contributions were presented by Frederick (1960) and McGuire (1963) regarding improving the social responsibility concept by incorporating the notion of business ethics and corporate citizenship.

Carroll (1979, 1991) understands that social responsibility has several dimensions. It involves, in addition to the economic dimension, the legal, ethical and philanthropic dimensions. In this sense, it is not only what the company does for itself but also what the company does for others.

According to Carroll and Shabana (2010), social responsibility became part of the company's "business core", enabling it to create a competitive advantage, reduce costs and risks, and strengthen its reputation.

Once the concept of social responsibility can be interpreted in different ways, it is possible to unite different points of view to be consolidated. According to Santos (2003), this concept approaches the concern that companies, people and government have with society, also being seen as a criterion of excellence and quality by organizations. Likewise, Certo and Peter (2005) argue that this theme addresses the intensity with which a company carries out activities to protect and improve society to meet its economic interests. To complete this, Melo Neto and Froes (2001) suggest that social responsibility can be seen as accountability of the company towards society.

One of the most practical ways to understand the meaning of corporate social responsibility is to understand it as the responsibility that a company has in anticipating and mitigating the negative impacts that can be caused by its actions or operations, whether on society, natural ecosystems or the economy. In this way, the company must have ethical and transparent behavior to contribute to the health and well-being of the community and the planet and consider its stakeholders' expectations. It is also emphasized that a socially responsible organization must meet legal requirements and sectoral regulations, reaffirming its responsible position in all its actions (VIDALES; ORTIZ, 2012). In addition, this concept has three aspects: corporate, environmental and business social responsibility.

Corporate social responsibility is the company's commitment to maintaining its ethical commitments and ensuring that its actions do not negatively impact the social environment. It can also be seen as a response to competition since organizations need to adapt their work process to the new demands of the globalized market and adapt their structure to new situations. On the one hand, stakeholders can mobilize against the company that disrespects basic ethical norms and, on the other hand, it maintains market expectations, perpetuating its power relationship with society (COSTA et al., 2018; SOARES, 2004).

Concerning corporate social responsibility, the concept is not restricted only to the results and decisions made by the organization but covers the management of ethics

and transparency towards stakeholders. In addition, this concept says that it is not enough to comply with its ethical obligations. However, the company must monitor and publish all its actions systematically so that its stakeholders can observe the day to day of the company. Therefore, the socially responsible company considers the various stakeholders' interests and integrates them into the planning of its activities (COSTA et al., 2018; Morcerf, 2007).

Finally, socio-environmental responsibility expects the company to establish goals compatible with society's sustainable development, preserving the environment and culture for the next generations, respecting diversity and reducing social inequalities. That is, it is directly linked to the concept of sustainability. For the organization to succeed in this regard, it must be guided by the Tripod of Sustainability, aiming to develop actions that integrate the economic, social and environmental dimensions in an articulated and balanced way (ELKINGTON, 2001; FERREIRA; WAR, 2012).

In Brazil, the social structure is characterized by structural poverty and the distance between economic performance and social situation. To improve this scenario, it is necessary that companies are engaged in social actions and that they are socially responsible, raising the level of actions and the degree of social maturity of the country. Ethical and cultural issues can still be improved in society and business. Thus, according to Santos (2003), companies are increasingly charged to make their business transparent to the consumer and have policies demonstrating their concern for society.

3. METHODOLOGICAL PROCEDURES

This study is based on documental and exploratory research with a qualitative approach. In this way, we sought to identify factual information from public documents, having been selected for the analysis of this research, the sustainability reports of the year 2020 of the five companies with the highest revenue and operating in the agribusiness segment in Brazil.

In this case, according to Forbes Brasil, the five largest companies in the agribusiness sector in Brazil are JBS, focused on animal protein, with R\$204.5 billion in revenue, Raízen Energia, in bioenergy, with R\$120.6 billion, Cosan, also in bioenergy, with R\$73 billion, Ambev, in indirect agribusiness, with R\$52.6 billion, and Marfrig Global Foods, animal protein, with R\$48.8 billion (FORBES BRASIL, 2021).

Content analysis was used to analyze the documents, aiming to enrich the interpretation of the collected data. For this, three phases were followed: 1) pre-analysis, 2) exploration of the material and 3) treatment of the results and interpretation. In the first phase, the selected sustainability reports were organized from their reading to make the process operational and systematic. Then, this material was coded, classified and categorized according to the hypotheses raised and their theoretical references. Finally, the information of the studied material was condensed to analyze them reflexively and critically in search of the result of the project (MOZZATO; GRZYBOVSKI, 2011).

In order to understand how agribusiness companies in Brazil are meeting the demands for more sustainable measures, the results were arranged in 4 categories: environmental management, animal welfare, social management and governance, ethics and compliance. Notably, the categories were defined from the data, identifying the themes of most significant relevance for this research.

4. RESULTS

4.1 ENVIRONMENTAL MANAGEMENT

The reports analyzed show that the companies have a series of practices related to the environment, especially the themes of water, emissions, energy, land management and waste. Thus, the main actions related to environmental practices are synthesized.

JBS invested R\$31.9 million in improvements in water use in production operations under the Sustainable Water Management Program. The company also assesses water risks at each facility so it is possible to identify and prioritize projects relevant to each watershed and reduce the overall impact on water. As a result, 1.6 million liters of water have been reused, and 83% of the collected water is treated and returned to the environment.

Raízen has the ReduZa Program, which aims to use evaporated water after sugarcane milling. With this program, the company reduced abstraction from external sources and showed a 22% reduction in surface water absorption. In addition, the organization aims to reduce water abstraction from external sources by 10%.

Water is Ambev's primary raw material, so the organization prioritizes the training of a specialized team to ensure water savings. As a result, water consumption for every liter of beer produced went from 2.55L in 2019 to 2.43L in 2020. Regarding disposal, the company is responsible for monitoring water quality. Therefore, in 2020, the total water abstraction in megaliters was 46,604.63; in the previous period, the number was 70,077.96.

For the surrounding community, Ambev has two projects to improve water quality: the SAVEh platform, which shares knowledge and management tools to replicate good water resources management practices, and the AMA, water sold in plastic bottles or cans in which the profit obtained is reverted to projects that bring drinking water to communities in Brazil.

Marfrig points out that water consumption in 2020 was 26.9 million m³, 1.5% more than the previous year. However, the company states that water use intensity has reduced by 8.6% on the global average and 1.37% in South America. This scenario shows that the organization's actions to avoid waste and promote rational consumption worked. In addition, other measures promoted to assist in efficient water management are using Water Treatment Stations (ETA) in the business units, AQUEDUCT, a WRI tool, flow reduction and automation equipment, among others.

Regarding the issue of emissions and air quality, JBS monitors accounts for emissions and reports within its scope following the international GHG Protocol methodology as an initiative to reduce greenhouse gas emissions. In 2020, the company was the first certified to commercialize Decarbonization Credits (CBios) through the government's RenovaBio program, with 430,000 CBios being issued throughout the year. In addition, the company has made the Net Zero 2040 commitment, intending to zero the balance of its greenhouse gas emissions from an action plan with criteria established by Science-Based Targets.

For Raízen, in 2020, the global intensity index of greenhouse gas emissions was 0.039 tCO₂eq per ton of milled sugarcane. These emissions come from stationary and mobile combustion, waste treatment, process emissions, fertilization, fugitive emissions, and the purchase of electricity. The Kyoto Protocol controls these gases.

Cosan encourages the use of biofuels, which are less harmful to the environment, invests in the use of rail and intermodal transport and helps reduce harmful gases to the environment. As a quantitative measurement, the company uses the guidelines of The

Greenhouse Gas Protocol and the Brazilian GHG Protocol Program to map the opportunities and risks related to climate change. In 2020, almost 75 tons of CO₂ equivalent in emissions were reduced.

Ambev aims to reduce carbon emissions by 25% across the value chain by 2025, so the company focuses on reducing energy consumption per unit of production, measuring by area and defining targets by the department. There is also maintenance management to maximize the equipment's maximum efficiency. There was the replacement of fossil fuel oil with vegetable oil and the reuse of the biogas generated in the Effluent Treatment Stations in energy production.

In 2020, Marfrig was Brazil's first animal protein company and the only beef company in Latin America to commit to establishing scientific goals for reducing greenhouse gases with Science-Based Targets. In South America, the intensity of greenhouse gas emissions within the company's operations decreased by 16% and other indirect emissions by 15.6%. In addition, in the production chain, Marfrig has partnered with Embrapa to achieve sustainable low-carbon and carbon-neutral livestock practices.

In the same path, energy is an environmental issue relevant to the companies analyzed. JBS has an engineering team to identify opportunities to reduce energy use and develop eco-efficiency projects. In 2020, R\$21.7 million was invested in energy efficiency projects. Consequently, using renewable energy in the company's production units is 89% of the total consumed. In addition, the Biolins cogeneration unit, installed in the state of São Paulo, generates thermoelectric and steam energy from biomass, generating enough energy to supply a city of 300,000 inhabitants. In this case, 33% of the electricity generated in this business unit is used to supply the Friboi, JBS Couros (Leather) and JBS Novos Negócios (New Business) plants, and the rest is distributed to JBS units or sold nationally.

Raízen uses sugarcane straw and bagasse as raw materials in producing advanced biofuel, allowing the expansion of up to 50% of the production capacity. In addition, the organization has 23 bioenergy parks in the country, and all are self-sufficient in energy consumption. 13 of them sell the surplus to the National Interconnected System (SIN). In October 2020, they started their activities at the biogas plant in Guariba, one of the world's largest biogas plants, using filter cake waste and vinasse to produce biogas. This plant has a production capacity of 21 MW of electricity and, with filter cake and vinasse, the expectation is that the plant will reach a production of 138 thousand MWh.

In 2020, Cosan founded Compass Gás & Energia to develop a more efficient, clean and competitive energy for the market. With this action, the company reduced about 40,000 tons of carbon dioxide and reached zero fugitive emissions in cast iron. In addition, operations have become safer.

Concerning energy, Ambev prioritizes investments in renewable energies, as it did in 2020. For internal processes, part of the electricity is self-generated through natural gas. The company has already replaced GMP oil with vegetable oil, and its energy matrix uses boilers to generate steam and work with biomass and biogas, showing a 4% reduction in energy consumption. In addition, Ambev is building a wind farm in Bahia with a power of more than 80 MW that will be used in producing the five plants that make Budweiser in Brazil.

Energy consumption increased by 10.3% compared to the previous year for Marfrig, with the highest incidence in South America. In 2020, the use of renewable energy went from 14.8% to 15.2%, a positive result for the organization. In practice, training was carried out in the teams and adopting energy efficiency equipment in operations, replacing traditional sources with sustainable sources and increasing

participation in the free energy market. For this question, the indicators adopted were KWh per ton of product and KWh per head of cattle.

Regarding land use and environmental preservation, JBS has a forest conservation and recovery program, the JBS Fund for the Amazon. It was created to finance actions and projects for sustainable development in the biome, and the goal is to bring the resources to the fund to a total of R\$1 billion by 2030. In this way, the company intends to foster the sustainable development of the Amazon biome, promoting the conservation and sustainable use of the forest, improving the quality of life of the community in the region and developing quality sustainable products for the world.

Raízen has been part of the Greener Ethanol Agro-Environmental Protocol since 2007, an agreement on principles and technical guidelines to be adopted by companies concerning the environment. In this regard, for 2020, the company invested in monitoring and rapid responses to fires in sugarcane fields, preventing fire spread.

About caring for the environment, Ambev participates in the Basin & Forests Program, which is responsible for restoring and conserving soil and forests in priority areas. It focuses on recharging water sources and preserving water quality and availability in hydrographic basins.

Marfrig has a geospatial monitoring map responsible for certifying that the farms in the Amazon biome, owned by the suppliers, are free of deforestation and conflicts with indigenous lands or conservation units. If non-compliance is identified, the supplier is prohibited from trading animals with the company until the issues are resolved.

The environmental actions of the companies analyzed also go through the theme of solid waste management. In this sense, it was evidenced that all JBS production units comply with the National Solid Waste Policy (PNRS) and waste management is based on the Solid Waste Management Plan (PGRS). In addition, there is a business unit specialized in circular economy practices: JBS Ambiental. As a result, 738.9 thousand tons of waste were reused, 55.7% of which was generated, destined for recycling, composting, energy reuse and cogeneration. About 32,500 tons of waste were also reused for power generation, an increase of 46% over the previous year.

About the company's external stakeholders, JBS encourages the correct disposal of packaging by consumers through the City+ Program, which is responsible for advising municipalities on the implementation of selective collection of recyclable materials; the Prolata Program, aimed at recovering 28% of the steel packaging placed on the market; and the Eu Reciclo project, in which Swift's marketed packaging is environmentally compensated.

The Raízen company seeks to reuse all the waste that remains within its production processes, such as the use of sugarcane processing by-products as natural fertilizers, the use of filter cake and vinasse as an input for the generation of biogas, an input for the production of second-generation ethanol and as fossil resources for specific processes.

Ambev is looking for ways to increase the recycled material of packaging and improve recycling rates worldwide by targeting the reuse of glass, aluminum and PET (polyethylene terephthalate). In this sense, the company was the first to produce PET bottles with 100% recycled material, being responsible for reducing energy consumption by 70% and water consumption by 20%. The organization also has a glass bottle factory in Rio de Janeiro, and its production is made from recycled shards of glass. In addition, they invest in returnable glass bottles, which can be used more than 20 times a year.

In order to improve the process of effluent disposal and solid waste management, Marfrig is modernizing the Effluent Treatment Plants to identify the necessary actions of

the plants throughout the production process. The effluents that would be discarded are now used for citrus, corn and soybean irrigation, known as fertigation. In 2020, Marfrig generated 129.9 million tons of waste, of which 288,000 tons were dangerous, such as paint cans, tow with contaminants, and mercury vapor lamps.

4.2 Animal welfare

JBS starts the subject of animal welfare with the five fundamental freedoms of animals: free from hunger, thirst and malnutrition; free from discomfort; free from pain, injury and disease; free to express their natural behavior; and free from fear and stress. The company also has an Animal Welfare Committee and, from this, all the business units of the organization have specialized teams in animal species in order to ensure compliance with the standards implied by animal welfare programs, support production units, establish partnerships with researchers and other specialized companies, coordinate research and innovation projects, among others.

One of JBS's main points of attention is using antibiotics in animals. For this reason, the company has an internal plan for monitoring substances approved and not approved by Seara within all its plants. Reducing the consumption of antibiotics by animals increases biosecurity, improves vaccination schedules, cleaning and disinfection programs for animals, and ensures that they are healthier and in better welfare conditions.

For the production stage, JBS invests in innovation, improvements in facilities, and acquisitions of new equipment and structures available in the market. There is also the continuous training of specialized teams to follow from the reception of the animals and ensure their well-being until the next stage. As a result, the organization maintained its placement among the best companies in the world, in Tier 3, according to The Business Benchmark on Farm Animal Welfare (BBFAW) report.

For Marfrig, in 2020, the company began to use some indicators to measure its policies in this area, such as audits carried out by third parties, training on the subject, travel time of the animal between the farm and the industry and prioritization of animal suppliers that value this same criterion. From this, Marfrig respects the five freedoms of the animal according to the *Farm Animal Welfare Council*: it uses research as a basis to improve its structures and policies, does not encourage the application of hormones to animals, does not buy animals derived from genetic engineering and does not use antibiotics in direct operations.

In addition to these practices, the organization began in 2020 a broad process of mapping suppliers of animal products through information about the breeding system, environmental enrichment, training, slaughter methods and animal welfare certifications. This effort helps maintain a high level of quality regarding animal care and the delivery of a product that meets customers' needs.

4.3 Social management

JBS invested a total of R\$6.5 million in the company's human resources area in 2020, and there was an increase of 28.2% of professionals compared to the previous year, a significant amount in a pandemic year; however, along with this, there was an increase in the turnover rate from 21.38% to 24.29% and the absenteeism rate from 2.48% to 5.57%, compared to 2019, and a drop in the turnover rate from 14.59% to 11.54%.

Within the occupational health and safety category, the company invested R\$323 million in protective measures against COVID-19 for all units in Brazil. There was the hiring of more than 600 health professionals to assist employees, an increase in the bus fleet,

free vaccination against the H1N1 flu, social distancing measures, installation of additional clinics and expansion of rest areas.

For the community, JBS contributes to its socioeconomic development with the Fazer Bem Faz Bem (Doing good feels good) Program, which in 2020 focused on helping prevent Covid-19. It is also responsible for the Germinare School, providing free education from the 6th grade of elementary school to the 3rd of high school; the Special Chefs Institute, offering cooking classes for people with Down syndrome; the Friendly Oil Program, encouraging the selective collection of cooking oil used in the public school system; and the Social Biofuel Seal Program, supporting small cattle producers with free technical assistance.

In addition, the organization has the Self-Management Health and Safety Program (PSSAG), in which it seeks, in a preventive way, to ensure its employees' well-being and physical integrity, avoiding possible accidents and offering safe working conditions. In this Program, R\$14.2 million was invested in 2020, and the number of lost time accidents decreased by 15% compared to the previous year.

Raízen has measures to encourage diversity and inclusion to its employees, so there is the Diversity and Inclusion Committee and the TransformadorEs group, focused on structuring actions, disseminating the theme and exchanging experiences. In 2021, the Respect at the Root of Everything campaign was launched, inviting employees to strengthen good practices for a welcoming work environment. Regarding women, they also participate in the Women's Movement 360 and JBS, aiming to reach 30% of women in leadership positions by 2025.

The company also has Raízen University, focused on employees' learning and constant development, being present in the digital environment, with online training and training courses. In addition, there is the Knowledge Disseminators Program, in which employees organize themselves into groups to share knowledge and information. They also offer language scholarships and academic incentives. This learning path is monitored by constant feedback that evaluates the process and seeks improvements.

Concerning voluntary actions, the company has the Raízen Action Program (VOAR), aiming to strengthen the culture of volunteering within the internal environment. In the years 2020 and 2021, during the pandemic, 1,300 people participated in the actions. In addition, many of the actions were adapted to the digital environment, strengthening the reception during such a delicate period for society.

Aiming at external relationships, the company, in addition to sharing knowledge and good practices with suppliers, created the ELO Program. This program encourages suppliers to adopt sustainable measures and respect the environment and human and labor rights. Another program created by Raízen is the Cultivar Program, which is responsible for offering solutions to partner producers, and, especially in a scenario of difficulties, the program has carried out more than 145,000 hectares of agronomic projects with initiatives aimed at increasing productivity.

Regarding occupational safety, Raízen sets out its Health, Safety, Environment and Sustainability Policy (HSE) guidelines. Its distribution units are OHSAS 18001 certified in Brazil and ISO 45001 certified in Argentina. In addition, they use the Integrated Operations Management System (SIGO) to take care of employees' physical and mental health.

Cosan, in 2020, took it upon itself to revise the Recruitment and Selection Policy, saying it involved participants from any diversity groups. Its objectives are promoting gender diversity in the selection processes and succession map, valuing women in leadership positions and the continuous development of employees. In this sense, the

number of employees from 2019 to 2020 increased from 40,462 the previous year and 40,508 the following year. Concerning the pandemic, the company adopted the home office for employees in the administrative areas and adaptations in the spaces where face-to-face work was required. In addition, the organization created the Amigo Program, offering psychological, financial, legal and other guidance.

In recruitment policies, the company said it matured the #MEGAestagioCosan Program, allowing recruits to go through a job rotation between up to seven businesses. In 2020, there were 2,411 applicants, and only seven candidates were chosen to join the team. In addition, they have partnerships with universities such as Mackenzie, Insper and Fundação Getúlio Vargas, providing business projects for classes of students to develop a plan.

The organization encourages training, educational actions, and integrated management systems for the health and safety of employees. The number of accidents is monitored by the Lost Time Injury Frequency (LTIF) method, and in 2020, 26 accidents were reported in 162 million hours worked, consolidating the LTIF at 0.16.

Ambev's People and Management direction focuses on providing more modern structures and continuously investing in technology and working with a culture of agile methodologies, training and developing people with the mapping of their competencies aiming at diversity and optimizing the employee experience, prioritizing more simplified and less bureaucratic processes. In addition, they have a solid, transparent and efficient internal communication, which disseminates this organizational culture through Ambev TV, the Shared Services Center and the Engineering Center.

In addition, it developed the SOMOS Program, aimed at developing women for leadership positions, with the participation of 70 women. There are also incentives with discussion groups, with topics such as: female empowerment and gender equality; gay, lesbian, bisexual, transgender and other audiences; equal opportunities between the races; and representativeness and inclusion of people with disabilities (PwD).

The company also has talent programs such as the Internship Program, a complete training for beginners of the corporate world and the League Program, in which interns participate in regional, individual or group projects seeking innovations and improvements in the organization's internal environment. They also developed the Represents Program, aimed at black university students, and the Trainee Program, a program for hiring and training recent graduates allocated to projects throughout Brazil or abroad.

One of Ambev's main projects focused on People and Management is the Zerrenner Foundation, which is responsible for bringing education and health to the children of employees and the surrounding community. It offers undergraduate, graduate and vocational scholarships, subsidies for school supplies and medical, hospital and dental care. Located in São Paulo and Três Lagoas, the Foundation is one of Brazil's main partners of the National Service of Industrial Learning (SENAI).

For Ambev, the novelty of 2020 was the launch of AmbevOn, an online educational platform for employees. This platform includes topics such as psychological safety, diversity, benchmarking, experiences from abroad and curiosities. The goal of this program is to offer continuous learning to employees and develop hard skills and soft skills. Regarding workers' health and safety, the company has the Credit 360 system, which tracks, in numerical data, the number of accidents.

In 2020, Marfrig closed the year with 0.26% more employees hired, valuing diversity. From a culture of internal promotions, they also offer training and capacity-building programs such as fire brigade, knife operation, and chemical handling. In

In addition, the organization conducts periodic evaluations of employees based on their performance against established goals, offering rewards to employees who have achieved high performance.

Within Marfrig, there are two programs: the Strong Program and the Refer a Friend Program. The Strong Program aims to provide internal opportunities for employees to grow within the company, and the Refer a Friend Program aims to encourage referrals by internal employees and reward them with a premium at the end of the payroll.

Regarding occupational health and safety, one of the company's main achievements was to adopt a contingency plan concerning the pandemic. In this way, it offered safe environments, with sanitary and infrastructure measures to prevent the spread of the virus. They kept the distribution of food baskets, food stamps, and production premiums and added the delivery of two kilograms of meat.

All the organization's safety practices were also maintained, such as the Corporate Occupational Health and Safety Guidelines Program (PDSSTC), which defines unique standards among the operational units and encourages the training and mobilization of employees, suppliers, partners and service providers with the necessary resources. It is based on the OHS 18001 guideline and aims to preserve employees' physical and mental integrity, meet legal requirements and follow the Corporate Integrated System (IMS) Policy. Based on these initiatives, Marfrig reduced the number of incidents by 44% and increased the removal of victims of an incident by 65%.

4.4 Governance, ethics and compliance

Concerning JBS's compliance area, it uses the guidelines of the Global Compliance Department, which is responsible for organizing processes, policies, channels and programs that encourage ethics and good conduct in the operations carried out within the organization. For JBS, this issue is considered an asset, and the organization maintains a global board that leads this issue. In addition, in 2020, the company was highlighted in the global Anti-Corruption Policy and the revision of the Codes of Conduct and Ethics, making them clearer and including issues related to sustainability and animal welfare.

Raízen values honesty, integrity, safety, respect and sustainability and has internal policies that help clarify these principles in the company. They have a Code of Conduct for this communication and a Compliance area in the organization for employees to answer their questions and provide the Ethics Channel for complaints and doubts. Employees who violate the company's Code of Conduct are subject to disciplinary measures, including termination of the employment relationship.

Ambev's corporate governance system comprises the General Meeting of Shareholders, the Board of Directors, the Executive Board and the Fiscal Council. It is based on respect, transparency and best market practices. Together, they use the Code of Conduct, Ambev Brewery's Global Supply Responsibility Policy and Human Rights Policy as key documents to define the rules that guide the company. Its communication and training plan is applied annually, and the organization dramatically encourages employee engagement on ethical issues.

Cosan begins the topic of corporate governance with the completion of the process of simplifying the company's corporate structure, incorporating Cosan Limited and Cosan Logistics S.A. Other practices that stand out in the organization are the segregation of duties of the Chairman of the Board of Directors and the Chief Executive Officer, the compliance program with an Ethics Channel and 17 policies on the subject, the talent and succession management map, Internal Audit, Risk and Compliance area,

periodic evaluation of executives, Risk Management Policy, advisory committees and transparent and timely communication with investors.

The corporate governance model adopted by Marfrig seeks to improve practices related to transparency, accountability, equity and corporate responsibility. To maintain good governance, the company is based on three pillars: the shareholders' forum, supervision and execution. This way, the organization can create governance measures consistent with its business strategy. It highlighted the launch of two new policies: the Code of Ethics and Conduct of Third Parties, guiding on the proper posture in the conduct of business and the Policy for the Prevention of Money Laundering and Terrorist Financing, in order to prevent these situations in the evaluation of third parties.

5. FINAL CONSIDERATIONS

In an increasingly complex world full of economic, social and environmental challenges, the business sector must implement social responsibility policies. Given this scenario, understanding the social responsibility initiatives of large agribusiness companies was essential to conduct a critical analysis of these policies to identify opportunities for sustainable development and propose improvements for the development of actions with a positive impact on the planet.

During the analysis of the sustainability reports of the large agribusiness companies in Brazil, much information is made available to understand what actions the company performs and its reason for doing so. Their lists of sustainable policies are long, but just describing grandiose actions on paper without bringing some quantitative data to validate the execution in practice can lead stakeholders to make diverse and distorted interpretations of the organization's reality. In this case, questions arise about what is thoughtfully executed in the environment and society and what is only written for the due merit of the company.

In addition, for a sustainability report to follow the company's policies, it is essential that the communication is clear and the information is organized. In this sense, it was possible to analyze that the Raízen report was unsuccessful. In addition to the lack of quantitative data to evaluate the results of sustainable policies, the information in the report is repetitive, excessive and poorly organized, bringing confusion regarding policies and distrust regarding their implementation. It is often difficult to understand the company's actions, and the impression is that the texts have only the role of taking up space in the report.

This analysis concerning communication was crucial for the execution of the report because, as stated earlier, the report must provide transparent information to stakeholders. The document must be written neatly and with the essential information. In this way, locating specific data necessary for the reader is easy. Moreover, the report reflects the organization, so the company is seen as such if it expresses organization and excellence.

On the other hand, reports such as JBS, Ambev and Marfrig express their information in an organized and succinct manner, facilitating the understanding of their sustainable policies. They also valued quantitative data to prove their actions. They compared it to what was stipulated as a goal in the previous period, which brings greater security and reliability to the organization.

The Cosan report needs more information, showing short texts that could say more about its policies. In addition, the company did not mention the topics of energy, land, animal welfare and waste management. Therefore, the organization should analyze whether policies are related to this issue and add them to the report. If these policies are

non-existent, it is valid for the company to take the necessary measures and include them in its strategic plan.

As a comparison between the companies studied, some have more policies than others. This result is due to the size of the company and the number of resources that can be invested in objectives related to sustainability; for example, JBS provides more sustainable actions than Marfrig, given that its revenue is higher by R\$155.7 billion. Nevertheless, this should not be a point for judgment among companies because, in terms of corporate social responsibility, they do not compete with each other but seek to invest in this agenda according to their strategic and financial needs.

In a general scenario, companies' corporate social responsibility policies are very similar to each other, aiming to meet all environmental and social aspects, inside and outside the work environment. In addition to meeting current requirements, these policies seek to create a higher quality in the organization's relationship with the environment where it operates and its long-term purpose. It is also possible to visualize that these analyzed companies seek continuous improvement, stipulating new goals and improving their processes to achieve them, which shows that, in future reports, new policies and results can be added.

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