2024

SUSTAINABILITY REPORT

EXECUTIVE SUMMARY

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Legal Disclaimer and Forward-Looking Statements are available on page 63

WHO WE ARE

At JBS, we are driven by feeding a growing world, responsibly. We are continuously innovating to deliver high-quality food to millions of people globally, while striving to preserve the planet's resources.

We do this by reducing the impact of food supply chains on the planet, including supporting improved land stewardship, partnering with stakeholders, and working to reduce our carbon footprint. With a diversified global food platform and a portfolio of value-added and branded products, we aim to be a model for profitable and sustainable food production, contributing to positive change in the communities where we operate.

JBS is a leading global producer of protein-based food products. Our operations span 25 countries across five continents, encompassing over 250 production facilities and commercial offices in key regions like Argentina, Australia, Brazil, Canada, Europe, Mexico, New Zealand, the United Kingdom, the United States, Uruguay, and Vietnam. Across these locations, our dedicated teams work diligently to process, prepare, package, and deliver a wide range of fresh, further-processed, and value-added products to customers worldwide. Our diverse portfolio includes beef, pork, poultry, lamb, fish, plant-based options, cultured protein, and prepared foods, catering to a global customer base.

Our responsibility to respect the animals in our care and communities we feed extends beyond protein production. We take a holistic view of our operations, transforming byproducts into valuable resources such as leather, biodiesel, and nutraceuticals. We also provide essential transportation, waste management, and recycling services, applying a circular approach to our business.

Ultimately, our success is powered by our dedicated workforce of approximately 280,000 team members, who are united by our Mission and Values. Together, we proudly serve over 320,000 customers in more than 180 countries, striving to always deliver consistent, responsibly produced, high-quality food feeding communities around the world.

OUR BRANDS

GRI 2-2

Delivering Quality and Innovation to People Worldwide

With more than 150 brands recognized around the world, we are proud to offer a diverse portfolio of high-quality, innovative, and value-added food products that meet the evolving needs of consumers.

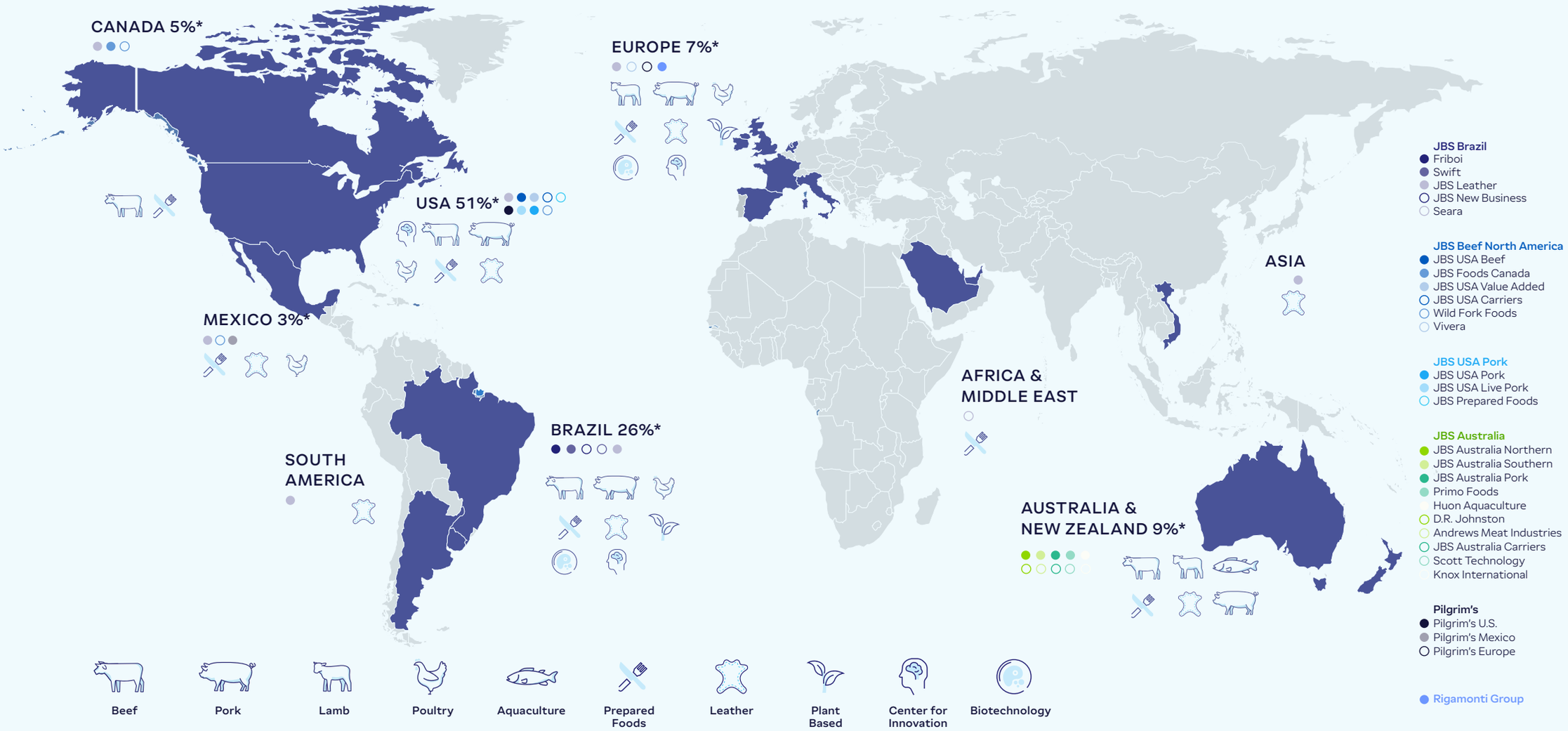
Please visit **our website** to view our full portfolio of brands.

OUR BUSINESS

GRI 2-1; 2-2

A GLOBAL NETWORK, ROOTED IN LOCAL COMMUNITIES

JBS operates across a vast and interconnected value chain, from farm to table. Our global network allows us to leverage best practices, share resources, and adapt to local market needs.



*2024 net revenue by product origin

JBS BY THE NUMBERS

OUR GLOBAL CONTRIBUTION IN 2024

~280K+ GLOBAL TEAM MEMBERS

180+ COUNTRIES SERVED WORLDWIDE

#1 GLOBAL POULTRY PRODUCER

Market leader in Brazil, Europe, and the United States. Leading position in Mexico.

#1 GLOBAL BEEF PRODUCER

Market leader in Australia, Brazil, and the United States. Leading position in Canada.

#2 GLOBAL PORK PRODUCER

Leading positions in Australia, Brazil, Europe, and the United States.

#1 PREPARED FOODS

Market leader in Australia, New Zealand, and the United Kingdom. Leading positions in Brazil, Mexico, and the United States.

PLANT-BASED FOODS PRODUCER

#1 In Brazil.

#3 In Europe.

#2 SALMON PRODUCER

In Australia.

#1 EGGS PRODUCER*

In South America.

BIOTECHNOLOGY

Majority owner of BioTech Foods, a cultivated protein producer in Spain.

Built largest biotechnology R&D center in Brazil.

2024 financial performance at a glance

Net Revenue
US$77 BILLION

Dividends Distribution
US$1.9 MILLION

Gross Debt Reduction
US$6.72 BILLION
from the third to fourth quarter

Adjusted EBITDA
US$7.2 BILLION
representing a margin of 9.3%

*Material fact announced in January 2025, still subject to antitrust approval

OUR GOVERNANCE

GRI 2-1; 2-9; 2-12; 2-13; 2-14; 2-17

Over our more than 70-year history, our foundation has been built on accountability, disciplined growth, and innovation. During that time, we have continually strengthened our corporate management structure and adopted robust governance practices that promote long-term value creation, establish trusted relationships with customers and other stakeholders, and support sustainable business performance.

OWNERSHIP STRUCTURE

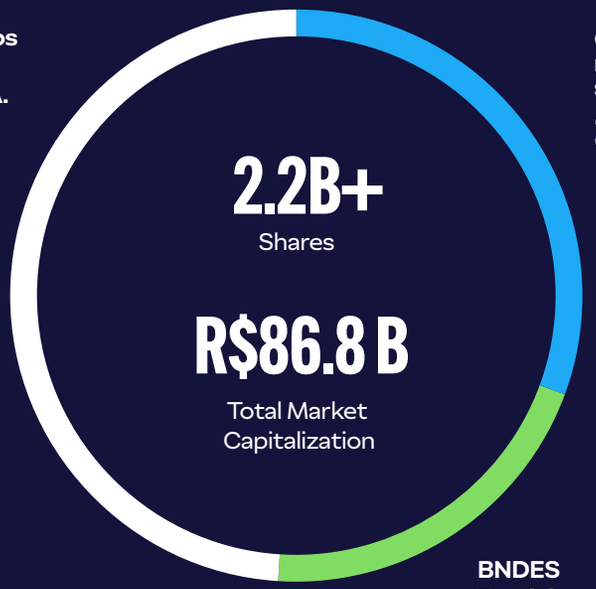
GRI 2-1

During the 2024 period covered by this report, JBS was listed on the Novo Mercado segment of the Brazilian Stock Exchange (B3) under the symbol JBSS3. As part of this listing, the company followed governance and disclosure standards that exceeded legal requirements, including the exclusive issuance of common shares to enhance shareholder rights and transparency. JBS shares were also available in the United States as Level 1 American Depositary Receipts (ADRs) on the Over-the-Counter Pink Sheets (OTCQX) platform under the symbol JBSAY.

In June 2025, JBS completed its dual listing process on both the New York Stock Exchange (NYSE) and B3 – a historic milestone reflective of the company's global presence and diversified international operations. Under this new structure, the company remains listed in Brazil through Brazilian Depositary Receipts "BDRs" (JBSS32) on B3, while also trading on the NYSE under the ticker symbol "JBS". The dual listing strengthens our access to global capital markets and enhances our ability to deliver long-term value to shareholders, team members, and the communities we serve. By better aligning the company's capital structure with its global and diversified profile, JBS will be well positioned to optimize our capital structure and broaden our investor base.

Learn more about our 2025 ownership structure and governance approach on our **Investor Relations** website.

2024 SHARE AND OWNERSHIP STRUCTURE[1]



J&F Investimentos S.A + JBS Participações S.A.
48.34%

Other noncontrollings shareholders
30.85%

BNDES Participações S.A. – BNDESPAR
20.81%

1. Data valid for December 2024

The information in this report refers to JBS S.A.'s global operations from January 1, 2024, to December 31, 2024, and does not cover the new entity JBS N.V. We will begin reporting on JBS N.V. in our 2025 Sustainability Report.

MANAGEMENT AND OVERSIGHT

GRI 2-9

At JBS, effective governance is fundamental to our corporate philosophy. It underpins our ability to deliver on our sustainability goals and create long-term value for all stakeholders. Our governance structure promotes responsible decision-making, transparency, and accountability across all levels of the company. We aspire to go beyond regulatory compliance by following rigorous internal policies, aligning with global frameworks, and upholding high ethical standards.

Sustainability Governance

GRI 2-9; 2-14

Responsibilities for addressing JBS's economic, environmental, and social impacts were managed through our Executive Board and Committees. The Board was also responsible for setting the overall strategic direction of the business – prioritizing team member and supplier safety, social development, and environmental responsibility.

Sustainability at JBS is led by our Global Chief Sustainability Officer (CSO), who reports directly to the Global CEO. To accelerate the progress of our sustainability priorities, we have built a robust sustainability team that integrates global oversight and consistency with local ownership and agility.

This team includes both global and regional leaders. Regional Heads of Sustainability are responsible for advancing sustainable practices within their operations and value chains, translating the company's global sustainability strategy into actionable initiatives. They report directly to their business unit leadership and indirectly to the CSO. Additionally, the corporate team—reporting directly to the CSO—centralizes the monitoring, collection, accounting, and reporting of sustainability data, as well as assesses emerging trends and regulations. This team plays a critical role in interpreting, recommending, and integrating industry best practices, monitoring compliance with evolving sustainability standards, and promoting continuous improvements in sustainability performance across all business units.

This structure supports a cohesive framework for sustainability across JBS operations, while enabling agility and ownership at the local level. At the executive level, it also supported the work of the Socio-Environmental Responsibility Committee, which advised the Board on sustainability risks and opportunities.

At the subsidiary level, the Pilgrim's Sustainability Committee supports the Pilgrim's Board of Directors in overseeing ESG policies, strategies, and programs, including those related to climate change, energy conservation, human rights, diversity and inclusion, and employee health, safety, and well-being. This committee encourages Pilgrim's executive officers and senior managers to design, fund, and implement initiatives aligned with the company's sustainability objectives.

Ethics and Compliance

GRI 2-15, 2-25, 2-26, 2-27, 205-2, 205-3

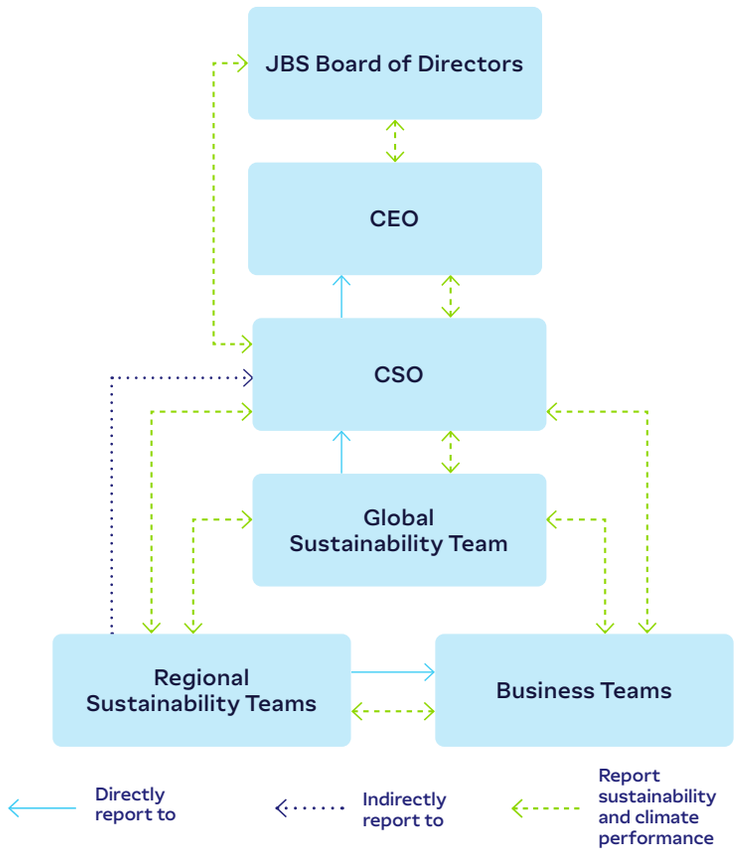
Ethical conduct is fundamental to maintaining the trust of our consumers, customers, investors, suppliers, team members, and other stakeholders, including government regulatory and enforcement agencies. Guided by a strong framework of compliance, integrity, and accountability, we adhere to applicable laws, policies, and regulations while fostering open communication across our organization and value chain.

JBS's Global Chief Ethics and Compliance Officer, Mike Koenig, oversees the company's global compliance program, which harmonizes regional frameworks and local expertise to ensure consistency across our global operations. Reporting directly to the Board of Directors, Mr. Koenig leads a team of six senior compliance managers representing JBS's operational regions. Together, they drive the development and implementation of global policies and programs that promote ethical conduct in all business transactions and relationships.

Additionally, JBS senior compliance managers tailor procedures, programs, and strategies to address the specific needs of their regions while maintaining consistency with the overarching global compliance framework. For more information about our regional compliance initiatives, please visit our websites: **Brazil** , the **U.S., Australia, Europe, Canada, and Mexico**.

Learn more about our governance practices related to ethics and compliance in the **Responsible Operations** section.

SUSTAINABILITY AND CLIMATE GOVERNANCE



Board of Directors

GRI 2-12; 2-13; 2-14; 2-17

During the 2024 period covered by this report, the JBS Board of Directors (Board) served as the highest governance body in our company. The Board was responsible for setting our strategic direction and overseeing our economic, environmental, and social performance, while playing a critical role in risk oversight, executive accountability, and long-term value creation.

In addition to overseeing the management of the Board of Executive Officers (Executive Board), the Board set company policies and guidelines, including sustainability targets. It met at least once in each fiscal quarter, with additional meetings convened as needed. All decisions were made by majority vote.

In 2024, our Board comprised 11 members: a Chair, a Deputy Chair, seven independent directors (as defined in our **Company Bylaws**), and two non-independent members. Directors were elected at general shareholders' meetings for unified two-year terms and could be re-elected. The Board would elect a Chair and Deputy Chair by majority vote at its first meeting following member inauguration or when either position became vacant.

The Board's majority-independent composition helped provide credible, objective, and expert oversight and minimized potential conflicts of interest, while members' diverse expertise and regional perspectives strengthened our strategic planning and decision-making. To further mitigate potential conflicts of interest, our compliance team sent an annual Conflict of Interest Questionnaire to board members to assess and manage any associated risks.

The composition of the Board was evaluated at the end of each term. Re-election was proposed based on individual performance, adherence to JBS company values, relevant experience, and meeting attendance during the prior term. Board evaluations were conducted at the end of each term and involved all members.

Learn more about our 2025 Board, Executive Board, and Committees on our **Investor Relations** website.

Board Advisory Committees

In 2024, the Board was supported by six Advisory Committees (Committees) that guided strategic decisions and enhanced oversight of critical business areas.

SOCIO-ENVIRONMENTAL RESPONSIBILITY COMMITTEE

Advised the Board of Directors on sustainability risks and opportunities. The committee was responsible for addressing all business-related topics from a global sustainability perspective. This included identifying critical issues that impact the business; monitoring and implementing initiatives, policies, and strategies; and evaluating investment proposals related to sustainability.

STATUTORY AUDIT COMMITTEE

Advised the Board of Directors regarding the norms, rules, and procedures for disclosure and transparency of financial statements. The committee also reviewed the work conducted by the internal audit team and external auditors, evaluated the performance of internal control systems, and approved the annual guidelines and action plans.

FINANCIAL AND RISK MANAGEMENT COMMITTEE

Helped the Board of Directors and Executive Officers analyze the financial impacts of potential global economic scenarios on the JBS business. The committee improved rules and procedures for controlling and managing market and credit risks to reduce the risk of price fluctuation, mitigate other relevant risks, and safeguard shareholder value.

GOVERNANCE, COMPENSATION, AND NOMINATION COMMITTEE

Aimed to implement practices and policies based on high corporate governance and compliance standards.

RELATED PARTIES COMMITTEE

Aimed to ensure that transactions between the company (including its subsidiaries and affiliates) and related parties are performed in the best interests of the company and fair to all involved parties. The committee negotiated these transactions independently under normal market conditions through a transparent and ethical process in accordance with current legislation and on terms no less favorable to the company than a transaction held with third parties not considered related parties.

PEOPLE AND OPPORTUNITIES COMMITTEE

Advised the Board of Directors on the company's progress related to people management (including recruitment, hiring, training, promotion, and resignation) through the definition, implementation, and management of diversity and inclusion programs. These programs aimed to promote an inclusive and diverse workplace aligned with the company's strategy, culture, and values. Additionally, the committee developed affirmative actions based on evaluations of these programs and employee feedback.

Board of Executive Officers

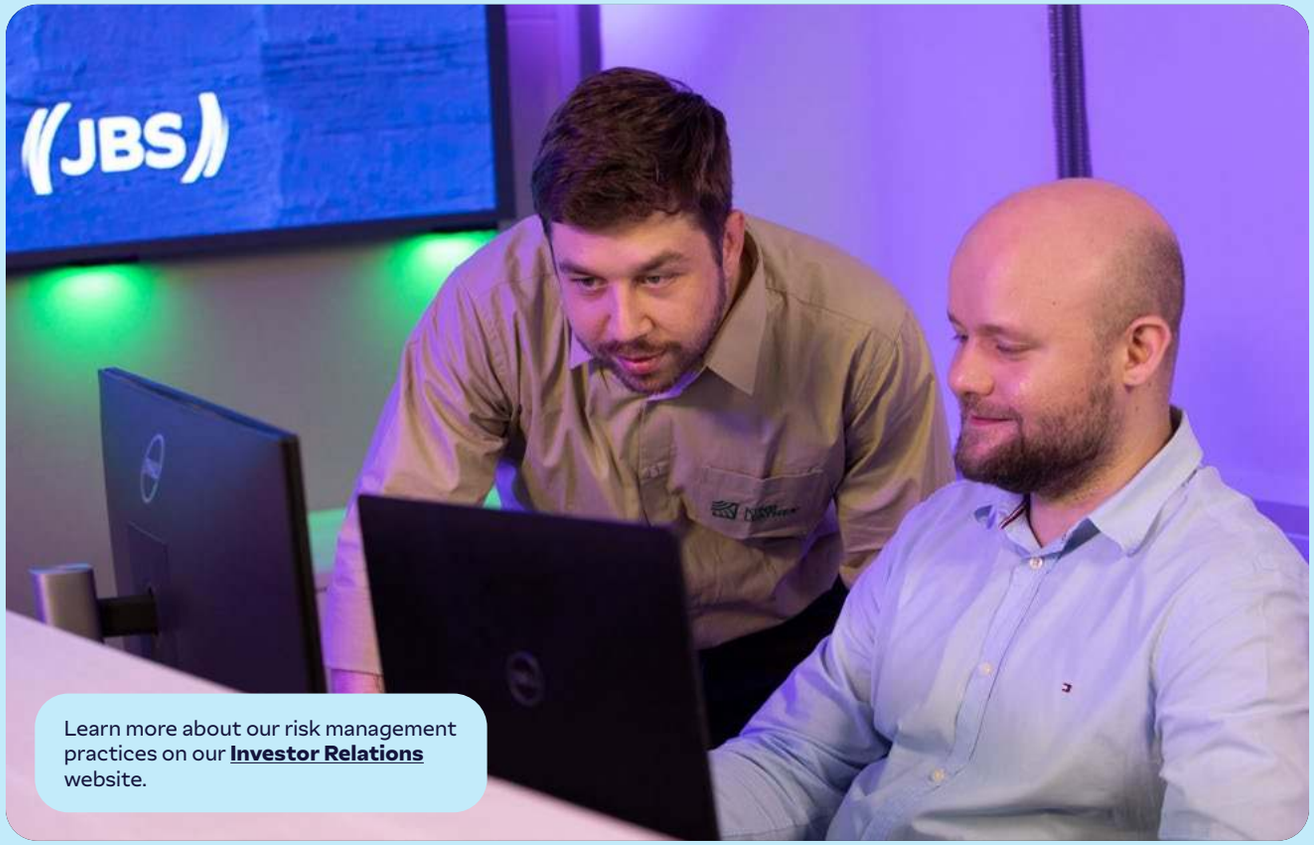
The JBS Executive Board served as the company's managing executive body, responsible for our internal organization, day-to-day operations, decision-making, and execution of business strategies. As legal representatives of the company, executive officers implemented the policies and guidelines periodically established by the Board. The Executive Board also oversaw the execution of our global sustainability strategy. Members were elected by the Board to serve three-year terms and could be reelected.

Risk Management

GRI 403-2

At JBS, we take a proactive approach to risk management across all levels of our operations. Our global risk management team operates under its own Risk Control Board, which is responsible for detecting, monitoring, assessing, and mitigating financial risks inherent to our operations.

The Risk Control Board has direct access to senior leadership through the Financial and Risk Management Committee, which advises the Board. This structure enhances our ability to identify and track financial risks – such as market, credit, and liquidity risks – as well as non-financial risks, including socio-environmental issues like climate change. Based on the Commodities and Financial Risk Management Policy approved by the Board, the Risk Control Board also supports our operational units in identifying and monitoring risks relevant to their activities, with support from specialized professionals and dedicated risk management systems.



Learn more about our risk management practices on our **Investor Relations** website.

CATEGORY	RISK
CYBER	Cybersecurity
OPERATIONAL	Animal Health
	Workforce Safety
FINANCIAL	Market
	Credit
	Liquidity
SOCIAL AND ENVIRONMENTAL	Acquisition of Raw Materials
	Climate Change
COMPLIANCE	Corruption

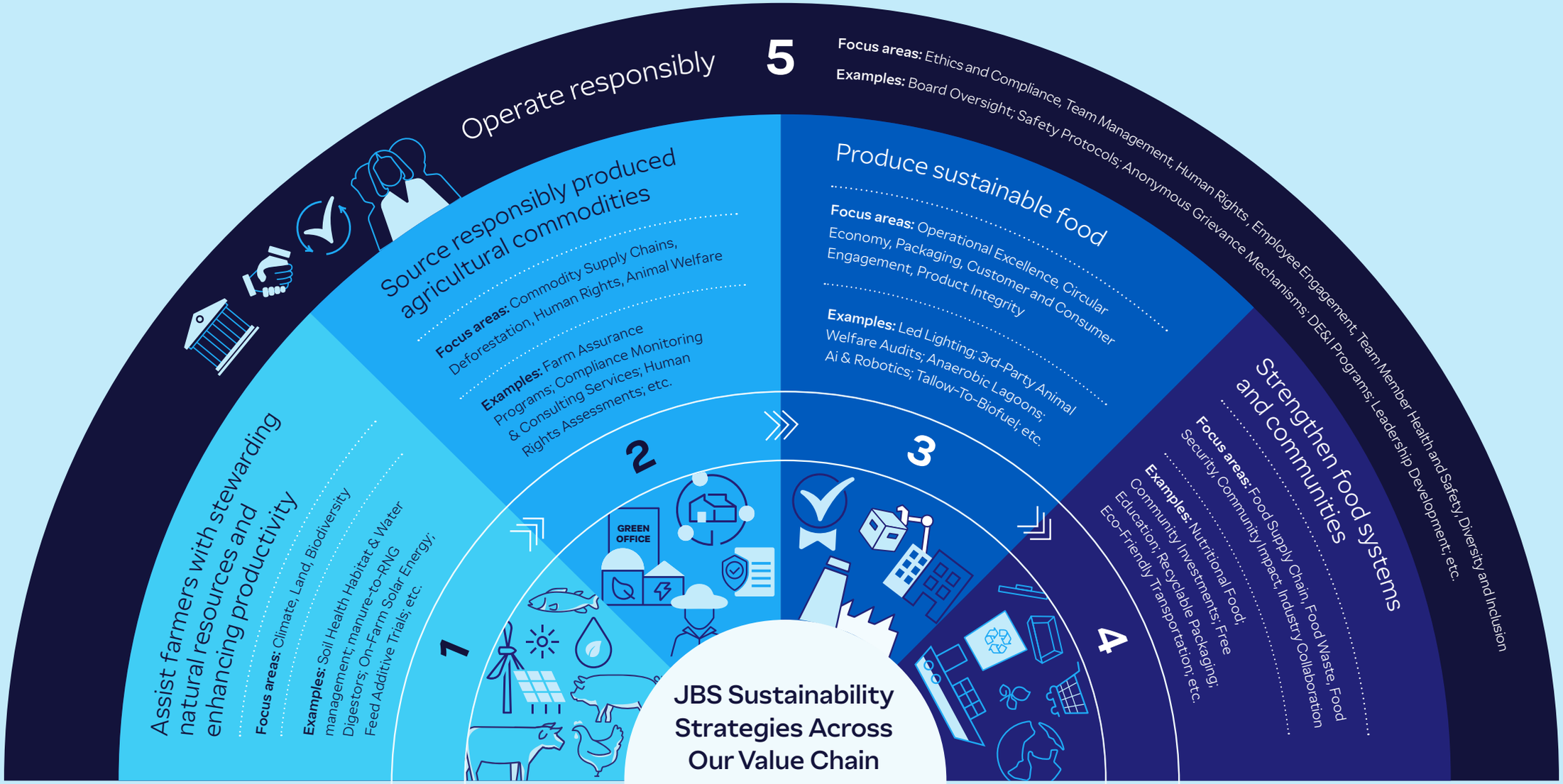
SUSTAINABILITY AT JBS

GRI 2-22; 3-3

At JBS, we recognize that the future of food production depends on our ability to operate sustainably. We continue working to deeply weave sustainability further into our core business practices, with the goal of driving innovation, enhancing efficiency, and ensuring the long-term resilience of our operations. We strive to deliver high-quality food products while promoting sustainable supply chains and maximizing positive social outcomes. We understand that a thriving JBS is closely linked to the well-being of the communities we call home and the ecosystems we depend upon.

This understanding fuels our aspiration to contribute to global leadership in sustainable food production – feeding a growing world while minimizing our environmental impact, promoting social and animal welfare, and creating shared value for our stakeholders. It reflects our dedication to meeting the increasing global demand for protein responsibly and guides our business strategy. We believe that sustainable practices are not only ethically imperative but also essential for long-term business success. Our programs are designed to adapt to the evolving needs of the global food production system, helping to keep us at the forefront of responsible and innovative practices.

We have developed a Global Sustainability Strategy that is rooted in promoting responsible practices across the greater agricultural food system. This strategy mirrors our value chain connections, addresses our material sustainability topics, and serves as the overarching framework from which all our sustainability programs and initiatives are developed.


5
Operate responsibly
Focus areas: Ethics and Compliance, Team Management, Human Rights, Employee Engagement, Team Member Health and Safety, Diversity and Inclusion
Examples: Board Oversight; Safety Protocols; Anonymous Grievance Mechanisms; DE&I Programs; Leadership Development; etc.
3
Produce sustainable food
Focus areas: Operational Excellence, Circular Economy, Packaging, Customer and Consumer Engagement, Product Integrity
Examples: Led Lighting; 3rd-Party Animal Welfare Audits; Anaerobic Lagoons; Ai & Robotics; Tallow-To-Biofuel; etc.
2
Source responsibly produced agricultural commodities
Focus areas: Commodity Supply Chains, Deforestation, Human Rights, Animal Welfare
Examples: Farm Assurance Programs; Compliance Monitoring & Consulting Services; Human Rights Assessments; etc.
1
Assist farmers with stewarding natural resources and enhancing productivity
Focus areas: Climate, Land, Biodiversity
Examples: Soil Health Habitat & Water management; manure-to-RNG Digestors; On-Farm Solar Energy; Feed Additive Trials; etc.
4
Strengthen food systems and communities
Focus areas: Food Supply Chain, Food Waste, Food Security, Community Impact, Industry Collaboration
Examples: Nutritional Food; Community Investments; Free Education; Recyclable Packaging; Eco-Friendly Transportation; etc.
GREEN OFFICE
JBS Sustainability Strategies Across Our Value Chain

OUR GLOBAL SUSTAINABILITY GOALS

We have established global sustainability goals to guide our efforts and help us measure our progress. These goals are informed by the United Nations Sustainable Development Goals (UN SDGs) and reflect our dedication to addressing the environmental and social challenges facing our industry.

ENVIRONMENTAL

AMBITION

Achieve net-zero[1] greenhouse gas (GHG) emissions by 2040

Here are some of the goals we have adopted as steps toward this ambition:

GHG EMISSIONS[1]

Goal
Reduce Scope 1 & 2 GHG emissions intensity (per MT of finished product) by 30% by 2030

Progress
20.3% decrease in Scope 1 & 2 GHG emissions intensity compared to a 2019 baseline

ENERGY

Goal
Reach 60% renewable electricity by 2030

Progress
11.5% of total electricity use in 2024 came from renewable sources

WATER

Goal
Reduce water use intensity (per MT of finished product) by 15% by 2030 vs. 2019 baseline

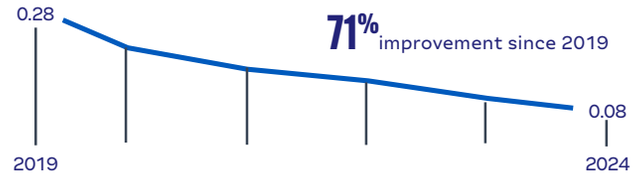
Progress
Despite our ongoing efforts to improve water efficiency, our overall water use intensity increased by 15.1% due to expanded production volumes. While this increase was necessary to support operational needs and food safety standards, we maintain our goal of reducing our footprint over time and are actively identifying opportunities to optimize usage, implement conservation measures, and invest in more sustainable water management practices.

SOCIAL

HEALTH & SAFETY

Goal
Achieve 30% improvement in Global Safety Index[2] performance by 2025 vs. 2019 baseline

Progress



PEOPLE DEVELOPMENT

Goals
Continue providing life-changing development and educational opportunities for team members and their families

Progress
Provided more than

5.8 M

training hours to improve team members' professional skills and career opportunities within the company

Enrolled more than

1,190

team members and/or their dependents in tuition-free higher education classes via JBS Better Futures

GOVERNANCE

ETHICS & COMPLIANCE

Goal
Internally investigate and close JBS Ethics Line cases within 12 months of receipt[3] and audit results beginning in 2025

Progress
Investigated and closed

100% of cases

Goal
Report

100%

of substantiated critical[4] JBS Ethics Line cases to the JBS Board of Directors each quarter

Progress
Maintained periodic reporting of

ETHICS AND COMPLIANCE

performance to the JBS Board of Directors

1. When used herein, "net zero by 2040" or "net zero by 2040 goal" shall mean the company's goal to achieve net-zero greenhouse gas (GHG) emissions by 2040. This goal spans the company's global operations, as well as its diverse value chain of agricultural producer partners, suppliers and customers, and all other third parties in the company's value chains. Whether the company is successful in achieving this very ambitious goal will depend on numerous factors outside of the company's control, including but not limited to: legal and regulatory changes by local governments, technological innovations and infrastructures, energy advancements, economic and environmental conditions, climate change impacts, force majeures, social and cultural factors, international agreements and global trends, financial markets, collaborations and partnerships, and the resources and efforts of those in our value chains. Because of these variables, among others, the company may not be able to achieve net zero by 2040.
2. Safety Index = Number of severe injuries for every 100 employees (Severe Injuries*200,000)/Total Hours Worked). Severe Injury = Any injury resulting in amputation, fatality, in-patient hospitalization, vision loss, second- or third-degree burns, or fractures that results in greater than fifteen days lost time, and any other injury that results in greater than fifteen days lost time.
3. Depending on the time of receipt, JBS Ethics Line cases may not be closed within the same calendar year.
4. Includes concerns about the company's potential and actual negative impacts on stakeholders. JBS defines these cases as those related to anti-bribery/anti-corruption (ABAC), antitrust, embezzlement, falsification of corporate documents, financial wrongdoing, theft over US$2,000, and conflicts of interest.

2024 IMPACT HIGHLIGHTS

GRI 2-22

ENVIRONMENTAL STEWARDSHIP

85% of processed cattle from direct suppliers are **enrolled in the Transparent Livestock Platform** monitoring program.

38.1% of our global energy use was **derived from renewable sources**.

6,470 hectares of native vegetation designated for reforestation through the JBS Green Offices program.

Completed our annual GHG inventory assurance audit, verifying progress to our **US$3 billion in Sustainability Linked Bonds** issued in 2021.

SOCIAL RESPONSIBILITY

JBS USA and Pilgrim's **invested over US$1.27 million in the Better Futures Program**, resulting in more than 7,410 academic credits.

JBS Fund for the Amazon initiatives collectively **impacted over 7,800 families** and supported nearly one million hectares of areas under sustainable use and conservation.

Hometown Strong invested millions of dollars and **funded over 240 projects** to improve infrastructure, healthcare access, education, and recreation since launching in 2020.

RESPONSIBLE OPERATIONS

Implemented a **Global Human Rights Policy** based on the U.N. International Bill of Human Rights, and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work.

PRODUCT INTEGRITY

Invested US$388.64 million in animal welfare research, training, and capital improvement projects.

Trained 46,751 team members, suppliers, and third-party supporters on animal welfare.

80% of global facilities certified under Global Food Safety Initiative (GFSI) schemes.

Invested US$28.1 million in product innovation, research, and development in **food safety**, **nutrition**, and **cultivated proteins**.

RESPONSIBLE OPERATIONS

At JBS, we seek to foster responsible operations that uphold the highest ethical standards and safeguard the well-being of our people.

Our approach is rooted in a culture of compliance, promoting transparency and accountability across our organization. We prioritize creating an inclusive and respectful environment for our team members, while actively working to protect their health and safety through rigorous protocols and continuous improvements. By integrating these principles into our daily operations, we aim to build trust with our stakeholders and contribute positively to the communities we serve.

ETHICS AND COMPLIANCE

GRI 2-15, 2-25, 2-26, 2-27, 205-2, 205-3

JBS requires all team members across every level of the organization to adhere to our **Code of Conduct and Ethics** ("Code"), which establishes clear behavioral standards and expectations to promote appropriate workplace conduct, safe operations, and the overall well-being of our team members. The Code encompasses a wide range of topics, including animal welfare, corporate ethics, environmental compliance, food safety, taxation and finance, team member safety, and workplace conduct.

JBS's compliance program is built on nine foundational pillars, starting with strong support from senior management. To enhance the program, JBS leveraged guidance from the U.S. Department of Justice's Evaluation of Corporate Compliance Programs, two international law firms, expert forensic firms, industry literature, and the expertise of its internal compliance team.

1 Leading Behavior

JBS promotes a culture of compliance, starting with its leadership teams leading by example. Visible support, involvement, and commitment from leadership are crucial to promoting ethics and compliance across our company.

2 Assessing Risk

The periodic identification, classification, and management of risks allow JBS to identify, understand, minimize, and remedy issues, including improving policies and procedures when warranted.

3 Developing Policies and Procedures

Clear and consistent policies and procedures based on risk assessments guide team members in their daily activities. Key policy topics include animal welfare, corporate ethics, environmental compliance, food safety, taxation and finance, team member safety, and workplace behavior.

4 Conducting Trainings

JBS provides both frequent broad-based and separate targeted trainings to team members in various formats, including in-person, online, and video sessions. All employees are required to complete mandatory Code of Conduct training.

5 Promoting The Ethics Line and Conducting Investigations

GRI 2-25, 2-26, 205-3

The JBS Ethics Line is available 24/7 to all team members in multiple formats and languages and guarantees anonymity (for those who choose) and non-retaliation. We encourage usage through our "Speak Up" campaign and regular communications. Appropriate personnel conduct investigations, and we take administrative or disciplinary action when warranted.

6 Communicating Regularly

JBS regularly distributes general and targeted communications to increase awareness within the business and reinforce ethics and compliance practices. We prioritize consistent communication to foster accountability and transparency across our global operations.

7 Implementing Controls

JBS continues to manage and improve control systems for faster and more effective detection and prevention of risk transactions.

8 Monitoring Effectiveness

We consistently monitor our compliance program via internal personnel and third parties to maintain its vitality and achieve meaningful improvements in our systems and practices.

9 Extending to Third Parties

We require third-party vendors to follow our same ethical business standards and to comply with all applicable laws, regulations, and rules. In addition, we have implemented external technology to further improve third-party due diligence and monitoring.

HUMAN RIGHTS

GRI 2-23, 2-24, 2-30, 407-1, 409-1, 414-2

Our approach to human rights begins with adherence to our **Global Human Rights Policy** and all applicable labor laws in JBS facilities. We have also implemented strict internal policies and have a zero-tolerance stance on forced or child labor within our operations and supply chains.

Guided by our **Global Code of Conduct for Business Associates**, JBS suppliers are also expected to comply with all applicable labor laws and regulations. We continue to bolster additional company efforts to assess and mitigate labor risks in our complex global supply chains to safeguard the rights of all workers.

UPHOLDING LABOR STANDARDS

GRI 2-30, 407-1, 409-1

JBS follows international labor standards and respects team members' rights of association, joining labor unions, and collective bargaining. In 2024, 79% of our team members in Australia, 96% in Brazil, 81% in Canada, 93% in Europe, 99% in Rigamonti, 68% in Mexico, 69% in JBS USA, and 33% in Pilgrim's U.S. were included in collective bargaining agreements.

We uphold all applicable wage and working hour laws, such as minimum wage, overtime compensation, and all legally mandated benefits. Competitive wage analyses are conducted at least biennially for our hourly and salaried team members to assess whether the compensation we offer is competitive for each location. Salaries are adjusted as necessary based on these analyses.

Additionally, most of our businesses have background check policies that support the reintegration of individuals with criminal records into the workforce, depending on several factors. These include the assessment of potential risks and liabilities, the "nature and gravity" of the individual's criminal offense or conduct, and the nature of the duties and essential function of the position sought.

HEALTH AND SAFETY

GRI 2-23, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9
SASB FB-MP-320a.1, FB-MP-320a.2

The health and safety of our team members is paramount. Across all regions, we integrate health and safety into our organizational fabric, tailoring strategies to local contexts while maintaining global standards. Our **Global Health and Safety Policy** serves as the foundation for our strategy and management approach, promoting alignment with relevant regulatory requirements in every country where we operate. We also have established formal global health and safety committees, with representation from both management and hourly workers.

Throughout our operations, we work to foster a culture of accountability that empowers each team member to understand and practice health and safety guidelines while remaining vigilant. This is reinforced by frequent team member training and development around our **Global Health and Safety Policy** and **Code of Conduct and Ethics**. In addition, we regularly evaluate the effectiveness of our programs by conducting internal and third-party audits, collecting feedback, and making any adjustments as needed.

Globally, JBS has a goal to improve performance against its Global Safety Index* by 30% by 2025 vs. a 2019 baseline. As of 2024, we have achieved a 71% improvement.

Although independent contractors comprise a small portion of our total workforce, we protect the health and safety of our contractors, just like we do for our employees.

*Safety Index = number of severe injuries for every 100 employees [(Severe Injuries*200,000)/Total Hours Worked]. Severe Injury = Any injury resulting in amputation, fatality, in-patient hospitalization, vision loss, second- or third-degree burns, or fractures that result in greater than fifteen days lost time, and any other injury that results in greater than fifteen days lost time.

Our JBS Health and Safety Principles:

1. Engage, develop, and train employees, giving them responsibility for ensuring and fostering a safe and healthy work environment;
2. Anticipate and prevent incidents and accidents, assuming that all accidents are preventable;
3. Drive continuous improvement of our processes, machinery, and equipment, while implementing measures to eliminate or minimize incidents;
4. Ensure compliance with legal requirements, our own health and safety programs, and other applicable health and safety standards; and
5. Develop and disseminate a culture of health and safety, individual accountability, and shared vigilance of values, with leaders as role models.

JBS Global Health and Management System Coverage (GRI 403-8)

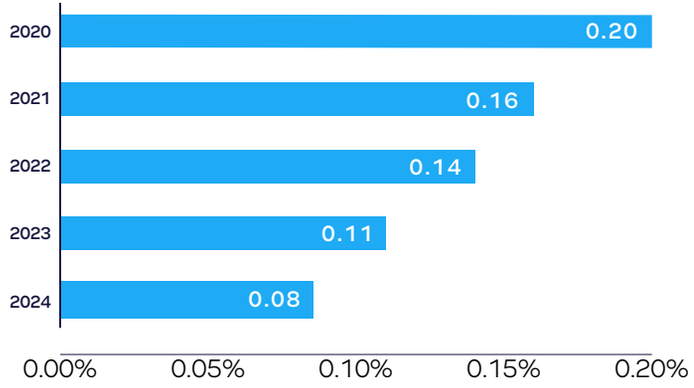
Workforce Type	Covered by a Health and Safety Management System	Covered by a Health and Safety Management System that is Internally Audited	Covered by a Health and Safety Management System that is Externally Audited or Certified
Employees	100%	93%	15%

Global Safety Performance (GRI 403-9, SASB FB-MP-320a.1)

		2022	2023	2024
JBS Australia	Hours Worked	20,538,199	22,636,657	27,435,176
	Safety Index	0.56	0.43	0.15
	LTIFR	12.98	16.17	8.85
	Fatalities	0	0	0
JBS Brazil	Hours Worked	262,517,767	278,199,801	294,516,339
	Safety Index	0.14	0.10	0.10
	Fatalities	3	1	2
JBS Canada	Hours Worked	5,590,666	6,039,631	5,478,192
	Safety Index	0.04	0.07	0.04
	Fatalities	0	0	0
JBS USA & Pilgrim's U.S.	Hours Worked	142,800,620	144,399,567	157,018,045
	Safety Index	0.14	0.13	0.04
	DART Rate	2.32	2.95	1.82
	TRIR	3.77	3.33	3.60
	Fatalities	2	0	1
Pilgrim's Europe	Hours Worked	38,955,562	36,660,759	34,642,934
	Safety Index	0.03	0.04	0.05
	DART Rate	0.94	0.35	0.48
	Fatalities	0	0	0
Pilgrim's Mexico	Hours Worked	29,320,766	30,396,983	30,182,396
	Safety Index	0.02	0.00	0.01
	DART Rate	0.04	0.04	0.48
	Fatalities	0	0	0
Rigamonti	Hours Worked	-	626,494	639,217
	Safety Index	-	1.27	0.63
	Fatalities	-	0	0

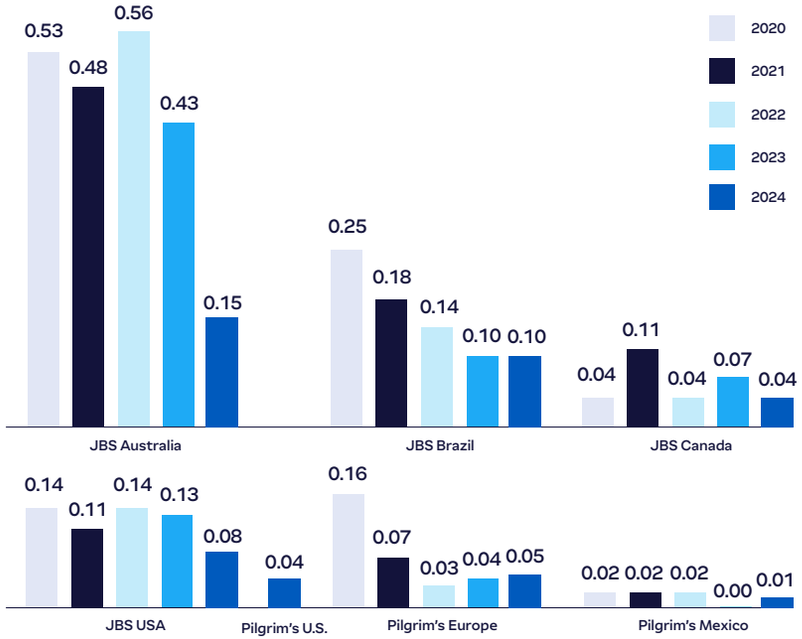
GLOBAL SAFETY INDEX*

(GRI 403-9, SASB FB-MP-320a.1)



SAFETY INDEX* BY BUSINESS UNIT

(GRI 403-9, SASB FB-MP-320a.1)



* Safety Index = number of severe injuries for every 100 employees ((Severe Injuries*200,000)/Total Hours Worked))

ENVIRONMENTAL STEWARDSHIP

At JBS, we understand that the future of agricultural food systems depends on maintaining and even improving the productivity and quality of our shared natural resources.

As one of the world's leading food companies, we strive to embed environmental sustainability into our operations to lessen our impact on the planet and improve the lives of our people and communities globally. This aspiration extends beyond our facilities to the tens of thousands of farm families who play a vital role in global food production, embedding environmental stewardship as a shared responsibility across our value chain.

ENVIRONMENTAL MANAGEMENT APPROACH

GRI 2-23

Our approach to environmental management is guided by our Global Environment and Biodiversity Policy, which sets clear standards for sustainable practices across all regions where we operate. Globally, our facilities comply with applicable laws and regulations and, in most cases, in accordance with internally audited Environmental Management Systems (EMS) based on ISO 14001 standards. In 2024, 42 JBS facilities achieved third-party certification to ISO 14001, underscoring our dedication to continuous improvement and accountability.

To promote consistent oversight and action, JBS monitors environmental performance indicators daily across all operations, with executive leadership conducting periodic reviews. In most locations, regional committees meet regularly to address environmental challenges, fostering collaboration and driving progress in our environmental performance.

Accountability is central to our environmental management framework. Nearly every JBS facility has a dedicated environmental manager or officer responsible for compliance and performance, while corporate environmental teams provide expertise, share best practices, and assist with complex challenges. This structure empowers both environmental and operations teams to take ownership of sustainability goals, creating a culture of responsibility and innovation.

We also prioritize employee education and training to raise awareness about environmental impacts and promote sustainable practices across our global operations. Throughout the year, we provide introductory onboarding sessions, site-specific trainings, and targeted campaigns tailored to regional needs, covering topics such as water and waste management, wastewater treatment optimization, emissions mitigation, and energy use reduction. These initiatives equip our team members with the knowledge and tools needed to drive meaningful environmental improvements and support our broader sustainability goals.

Our **Global Code of Conduct for Business Associates** serves as a foundational framework for extending accountability to our supply chain, fostering partnerships that prioritize sustainability, ethical practices, and continuous improvement. Along with this global framework, we employ different approaches by region to work with our supply chain partners to meet our global standards and maintain compliance with local laws and regulations.

AWARDS AND RECOGNITIONS

JBS BRAZIL
In 2024, JBS received the "Gold Seal" from the Brazilian GHG Protocol Program, which represents the highest level of recognition granted to companies that meet all transparency criteria in the publication of their greenhouse gas emissions inventory. The Gold Seal is awarded to greenhouse gas emissions inventories that are complete and verified by a third-party.

SEARA
Awarded Seal B from the Selo Clima Paraná for implementing practices that reduce greenhouse gas (GHG) emissions.

JBS USA
Received 52 Environmental Recognition Awards and 3 Environmental Achievement Awards from the Meat Institute for excellence in environmental stewardship.

PILGRIM'S U.S.
Named First Runner-Up at the United States Poultry and Egg Association Clean Water Awards for innovative wastewater treatment and water quality management.

JBS AUSTRALIA
JBS Australia's Swift brand mono-PET Darfresh skin pack received a gold sustainability award at the 2024 WorldStar Packaging Awards.

ENERGY MANAGEMENT

Energy is a critical input across our value chain, from upstream commodity production to processing and distribution. Effective energy management is not only essential for optimizing resource use and reducing operational costs, but also for mitigating our climate impact and strengthening long-term business resilience in a rapidly evolving global landscape. We aspire to drive continuous improvement in energy efficiency and transition to cleaner energy sources to contribute to a more sustainable food system.

MANAGING ENERGY CONSUMPTION ACROSS OUR OPERATIONS

JBS's energy management strategy is guided by our global sustainability aspirations, robust internal policies, and strict adherence to applicable regulations. Through a systematic approach, we aim to optimize energy consumption, minimize GHG emissions, and expand the use of renewable energy sources across our global footprint. Our advanced monitoring systems, facility-specific initiatives, and collaborative platforms work to foster innovation and knowledge sharing around energy management.

As a material topic, we address energy management through a comprehensive, four-pronged strategy:

- **Identifying opportunities:** We continuously identify energy-saving opportunities by fostering best practice sharing between facilities, implementing advanced measurement and monitoring systems, and conducting regular energy-focused site audits. These efforts allow us to benchmark performance, uncover inefficiencies, and prioritize high-impact projects.
- **Implementing behavioral improvements:** By establishing energy key performance indicators (KPIs) at each JBS facility, we empower teams to adopt no- or low-cost behavioral changes that drive energy savings and reduce emissions. Employee training and awareness programs promote embedding energy-conscious practices into daily operations.
- **Approving capital expenditure upgrades:** We strategically invest in capital projects to modernize equipment, capture and reuse waste heat, and eliminate inefficient processes. Examples include upgrading to high-efficiency motors, installing smart building management systems, and deploying combined heat and power systems.
- **Scaling renewable energy adoption:** In areas where physical decarbonization of assets is challenging, we procure renewable energy through both onsite generation and virtual power purchase agreements. This includes sourcing electricity from solar, wind, and other clean energy technologies.

This strategy is applied across all sources of energy consumption and is supported by our environmental data management systems at both the business unit and facility levels. We closely monitor key metrics, including total energy use, total renewable energy use, and energy intensity (total energy use per unit of production), to track our progress and identify areas for further improvement.

Energy Consumption

GRI 302-1; 302-3; 302-4,
SASB FB-MP-130a.1

Energy consumption is monitored across JBS's operations as part of our efforts to improve efficiency, reduce energy intensity, and support the transition to lower-emission energy sources. Our facilities rely on different energy inputs depending on operational needs and regional availability. We report total energy consumption, intensity ratios, and the share of energy from renewable sources, based on globally recognized reporting protocols and internal data systems.

1. Includes direct [electricity generated on-site, the use of fuel to generate steam and heat (stationary combustion) and consumption of fuel by company-owned vehicle fleets (mobile combustion)] and indirect [purchased electricity, steam, heat, and cooling] energy consumption.
2. Includes direct energy consumption [electricity generated on-site, the use of fuel to generate steam and heat (stationary combustion) and consumption of fuel by company-owned vehicle fleets (mobile combustion)].
3. Includes indirect energy consumption [purchased electricity, steam, heat, and cooling].

Global Energy Consumption[1]

	2019	2020	2021	2022	2023	2024
Energy Use (MWh)	25,582,089	21,209,776	21,937,268	20,752,370	21,968,507	23,280,994
Energy Use Intensity (MWh/MT of Finished Product Produced)	1.26	1.05	1.02	0.96	0.99	1.02
Renewable Energy Use (%)	25%	30%	31%	33%	36%	38%
Non-Renewable Energy Use (%)	75%	70%	69%	67%	64%	62%

Global Scope 1 Energy Consumption[2]

	2019	2020	2021	2022	2023	2024
Scope 1 Energy Use (MWh)	19,097,746	14,364,025	15,210,827	14,860,717	15,904,822	17,222,940
Scope 1 Energy Use Intensity (MWh/MT of Finished Product Produced)	0.94	0.71	0.71	0.69	0.72	0.75
Renewable Energy Use (%)	33%	43%	42%	43%	46%	47%
Non-Renewable Energy Use (%)	67%	57%	58%	57%	54%	53%

Global Scope 2 Energy Consumption[3]

	2019	2020	2021	2022	2023	2024
Scope 2 Energy Use (MWh)	6,484,343	6,845,751	6,726,441	5,891,653	6,063,684	6,058,053
Scope 2 Energy Use Intensity (MWh/MT of Finished Product Produced)	0.32	0.34	0.31	0.27	0.27	0.26
Renewable Electricity Use (%)	2%	4%	5%	8%	8%	11%
Non-Renewable Electricity Use (%)	98%	96%	95%	92%	92%	89%

RENEWABLE ENERGY

In tandem with improving energy efficiency, we are investing globally to increase our proportion of total energy consumption from clean sources. Globally, 38.1% of our energy use and 11.5% of our electricity use were derived from renewable sources in 2024.

Expanding renewable energy use is central to achieving our sustainability goals, including our goal of 60% renewable electricity by 2030 and aspiration of 100% renewable electricity by 2040. We actively seek opportunities to source electricity from solar, wind, and small hydroelectric plants through mechanisms such as Brazil's Free Contracting Environment. In alignment with national policies, such as Law No. 10.295/2001 and ANEEL's Energy Efficiency Program (PEE/ANEEL), we promote compliance while advancing renewable energy adoption.

Energy Efficiency

To reduce energy use in our facilities, our environmental and engineering teams are dedicated to identifying operational efficiencies, replacing equipment, and leading behavioral improvements by example. Alignment to internal processes allows us to recognize and prioritize impactful projects that range across a variety of areas and topics, such as optimization of refrigeration and steam operations, conversion to LED lighting, improvement of fleet fuel efficiency in our transportation units, covering of anaerobic wastewater lagoons for biogas collection, and more.

CASE STUDY

TRANSFORMING BIOGAS TO RNG

JBS USA has partnered with GreenGasUSA to transform renewable energy production and significantly reduce GHG emissions across its operations. Through this collaboration, biogas generated from JBS facilities is captured, purified, and converted into renewable natural gas (RNG), which is then injected into existing energy pipelines to replace fossil fuels in transportation and other industries. This process will displace the GHG emissions equivalent to 60 million miles driven by a car or 26 million pounds of coal burned annually. By leveraging this innovative solution, JBS not only lowers its carbon footprint but also accelerates the transition to cleaner energy systems.

WATER STEWARDSHIP

Effective water stewardship is critical to the resilience of global communities, ecosystems, and JBS's operations. As a vital resource, water plays an essential role in producing safe, high-quality food. However, increasing water scarcity and climate-related challenges threaten food security worldwide. At JBS, we recognize our responsibility as one of the largest global food companies to promote responsible water use.

In 2024, we invested US$52.5 million in operational efficiency projects focused on water conservation and reuse in our own facilities. JBS environmental teams also participate in local watershed committees where they collaborate with fellow community members on actions that promote sustainable management of water resources. These forums allow for shared understanding of the specific classifications, definitions, plans, and proposals that relate to common local watersheds.

Global Water Withdrawal by Source (m^3)

	2022*		2023*		2024	
Surface	72,053,277	42.08%	106,366,267	42.22%	137,922,320	48.77%
Groundwater	63,577,839	26.35%	70,121,232	27.83%	70,358,994	24.88%
Municipality	76,188,320	31.57%	75,454,473	29.95%	74,521,237	26.35%
Other	0	0.00%	0	0.00%	0	0.00%

*Huon Aquaculture is not included prior to 2023

Global Water Consumption[1] (m^3)

	2022	2023	2024
Total Water Consumption	45,964,890	46,992,919	53,835,153

1. Sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore note released back to surface water, groundwater, seawater, or a third-party.

WATER MANAGEMENT

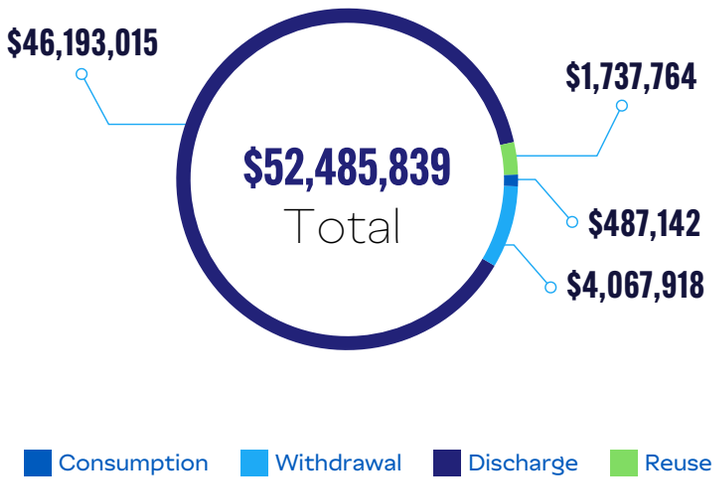
GRI 2-23, 303-3, 303-5,
SASB FB-MP-140a.1

JBS is focused on reducing water consumption and improving water management across our global operations. Guided by our **Global Water Stewardship Policy**, we aim to reduce our water use intensity by 15% by 2030 (from a 2019 baseline) while maintaining our high standards for food safety and sanitation. This aspiration drives innovation and collaboration across teams to develop strategies that enhance operational efficiency and minimize reliance on new water sources.

To promote accountability, JBS establishes facility-specific water-use goals supported by dedicated financial resources. Water conservation strategies are developed collaboratively across environmental, engineering, operations, and food safety and quality teams to uphold water quality and food safety protocols.

We track key metrics—including total water withdrawal by source, total water reused, and total water use intensity (water consumption per unit of production)—to identify opportunities for efficiency gains and maintain progress regardless of fluctuations in production levels.

JBS GLOBAL WATER INVESTMENTS IN 2024 (US$)



WASTEWATER MANAGEMENT

GRI 303-2, 303-4

Across our global operations, JBS adheres to stringent policies and standards for responsibly treating and discharging effluents while minimizing environmental impacts.

Compliance with Global Standards

JBS implements customized wastewater treatment programs at each facility to meet specific discharge permit requirements. Depending on the operation, wastewater is either fully treated at our facilities or pre-treated on-site then fully treated in the municipal system.

Learn more about our regional approaches to wastewater treatment on **our website**.

Advanced Monitoring and Reporting Systems

To further transparency and precision, we employ advanced tools and systems to monitor water discharge in our facilities. These technologies include:

- **Water Meters:** Provide real-time data on water discharge volumes.
- **Electromagnetic and Ultrasonic Devices:** Deliver accurate measurements of effluent flow rates.
- **Parshall Flumes:** Measure large-scale water flows with precision.

WATER RISK ASSESSMENT

SASB FB-MP-140a.1, FB-MP-140a.2, GRI 303-3

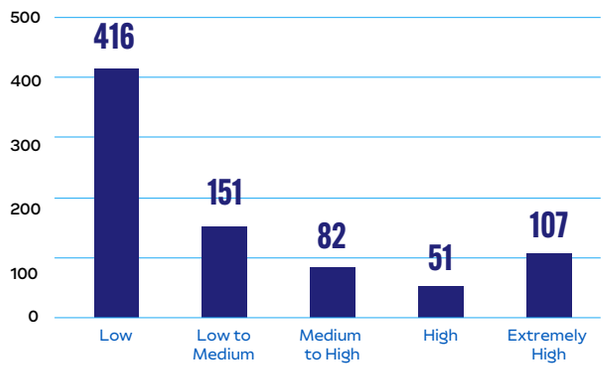
JBS conducts water risk assessments to prioritize locally relevant water resource projects and mitigate water-related risks. Using tools such as the World Resources Institute (WRI) Aqueduct and WWF Water Risk Filter, we assess exposure to risks related to quantity, quality, and regulatory or reputational factors.

These assessments allow us to identify areas with high, medium, and low water exposure to water-related risks, enabling targeted investments and proactive measures.

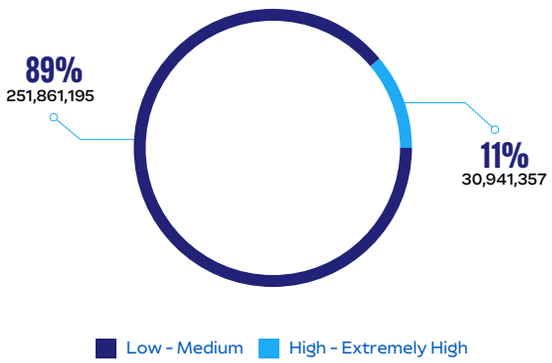
Global Water Discharge by Recipient (m^3)

	2022		2023		2024	
Water Body	139,238,188	70.95%	148,073,190	71.82%	151,627,912	66.22%
Municipality	49,680,658	25.32%	50,280,615	24.39%	56,098,089	24.50%
Land Application	7,208,364	3.67%	7,708,050	3.74%	19,704,769	8.61%
Other	109,911	0.06%	124,309	0.06%	1,536,630	0.67%

GLOBAL FACILITIES BY WATER RISK CATEGORY



GLOBAL WATER WITHDRAWAL (M^3) BY WATER RISK CATEGORY



Global Waste Generated in Operations by Disposal

	2023					2024				
	Hazardous Waste[1]		Non-Hazardous Waste		Total Waste	Hazardous Waste[1]		Non-Hazardous Waste		Total Waste
	MT	%	MT	%	MT	MT	%	MT	%	MT
Total waste generated	111,661	3%	3,633,591	98%	3,695,648	95,802	3%	3,643,168	97%	3,738,970
Waste diverted for final disposal	62,057	2%	2,887,878	78%	2,900,331	61,935	2%	2,446,196	65%	2,508,131
Diverted to a third-party	12,453	0%	2,672,391	72%	2,684,844	61,935	2%	2,299,811	62%	2,361,746
Reuse	0	0%	0	0%	0	0	0%	0	0%	0
Recycling	10,165	0%	604,932	16%	615,097	24,079	1%	543,939	15%	568,018
Composting	0	0%	1,308,460	35%	1,308,460	544	0%	1,274,198	34%	1,274,742
Reverse Logistics	0	0%	0	0%	0	0	0%	0	0%	0
Other	2,288	0%	758,999	21%	761,287	37,312	1%	481,675	13%	518,987
Diverted internally (JBS)	49,604	1%	215,487	6%	215,487	0	0%	146,385	4%	146,385
Reuse	0	0%	0	0%	0	0	0%	0	0%	0
Recycling	0	0%	0	0%	0	0	0%	0	0%	0
Composting	0	0%	215,340	6%	215,340	0	0%	142,678	4%	142,678
Other	0	0%	147	0%	147	0	0%	3,707	0%	3,707
Waste directed to disposal	49,604	1%	745,713	20%	795,317	33,868	1%	1,196,972	32%	1,230,840
Directed to a third-party	47,781	1%	743,078	20%	790,859	32,781	1%	1,172,576	31%	1,205,357
Incineration (with energy recovery)	23,542	1%	183,438	5%	206,980	2,156	0%	53,129	1%	55,285
Incineration (without energy recovery)	90	0%	21,172	1%	21,262	14,353	0%	4,227	0%	18,580
Landfill	24,088	1%	504,614	14%	528,702	14,259	0%	1,112,718	30%	1,126,976
Other	61	0%	33,854	1%	33,915	2,013	0%	2,502	0%	4,515
Directed internally (JBS)	1,823	0%	2,635	0%	4,458	1,087	0%	24,396	1%	25,483
Incineration (with energy recovery)	0	0%	0	0%	0	0	0%	18,626	0%	18,626
Incineration (without energy recovery)	0	0%	0	0%	0	0	0%	0	0%	0
Landfill	1,823	0%	2,635	0%	4,458	1,087	0%	692	0%	1,778
Other	0	0%	0	0%	0	0	0%	5,078	0%	5,078

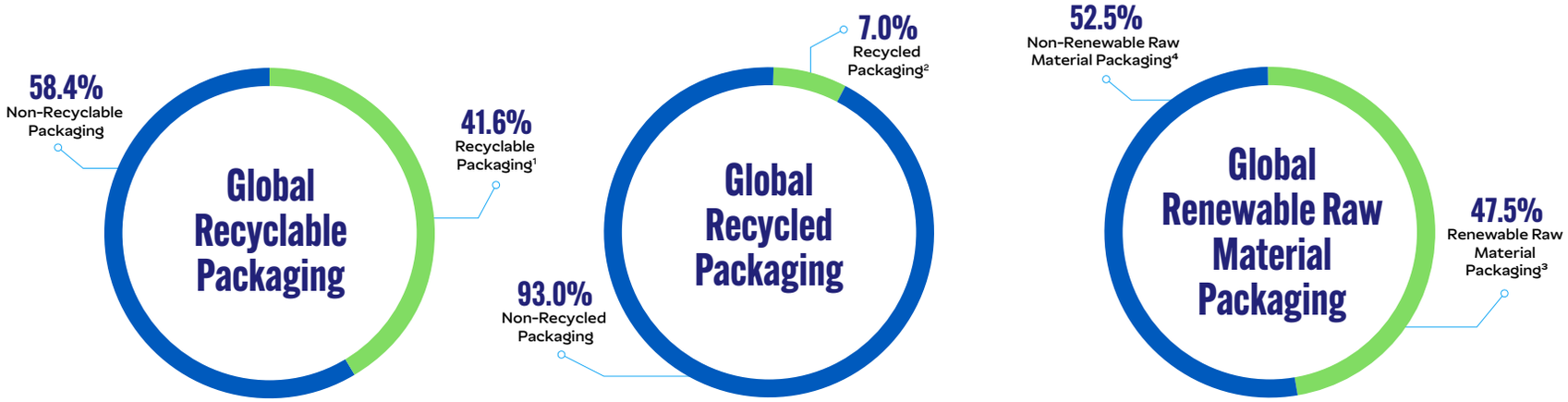
PACKAGING

GRI 3-3, GRI 301-1, 301-2

While packaging plays a vital role in protecting food quality and safety, traditional materials like single-use plastics can contribute to waste and pollution. By reimagining packaging design, incorporating recycled and renewable materials, and reducing reliance on virgin resources, JBS aspires to advance circular economy principles and minimizing its environmental footprint. We aim to increase our offerings of functional, sustainable packaging solutions that align with our customers' preferences and broader environmental goals.

JBS's Research and Development (R&D) teams work to reduce and optimize the use of primary (direct contact with food), secondary, and tertiary packaging, minimizing customer and consumer-generated waste while maintaining product integrity and operational efficiency.

JBS manages packaging through tailored strategies, advanced tools, and collaborative efforts across its business units, with each unit employing a unique approach to address its specific operational needs while prioritizing sustainability, efficiency, and compliance with regional, national, and global standards.

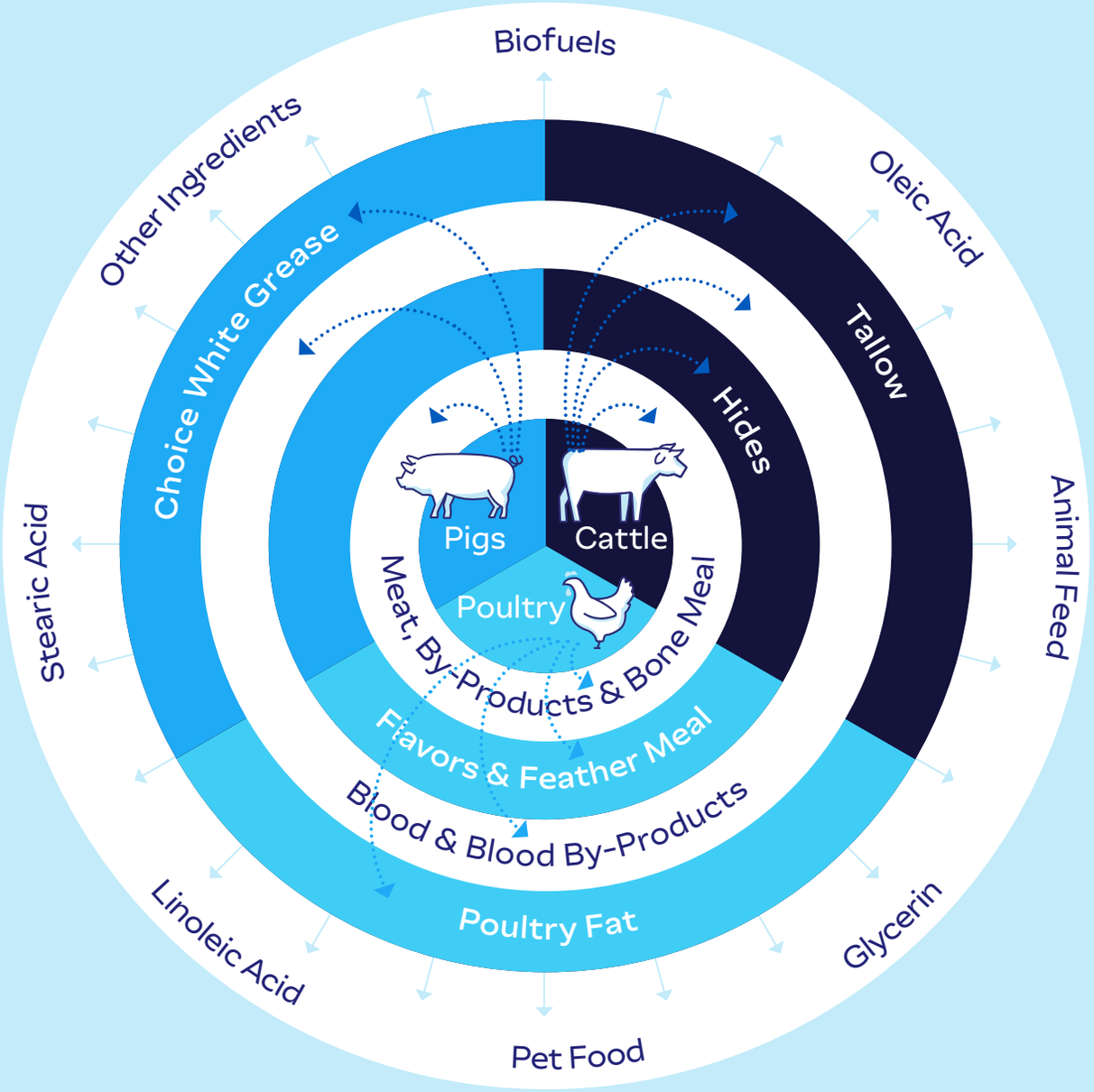


1. Has the potential for post-consumer recyclability.
2. Produced from recycled materials.
3. Includes paper, cardboard, pulp, and wood.
4. Includes plastic, metal, styrofoam, and glass.

CIRCULAR ECONOMY

At JBS, we are working toward a future where resources are valued, and waste is minimized. We are actively integrating circular economy principles across our operations, moving beyond traditional linear models to embrace closed-loop systems that reduce, reuse, recover, and recycle materials and energy. This strategic shift is not just about minimizing disposal; it's about unlocking new business opportunities, driving disruptive innovation, and strengthening the long-term resilience of our operations. Circularity is now a growing component of our business model, influencing our long-term decisions and shaping a more sustainable future for JBS and the communities we call home.

For over two decades, we have been transforming what was once considered waste into valuable resources. Rendering — the process of repurposing byproducts that many consumers consider inedible and would otherwise go to waste — is an important but often overlooked component of food sustainability. Responsibly diverting these materials from landfills and other disposal methods helps reduce food waste, decrease GHG emissions, and return clean water to natural waterways. Many of these inedible byproducts are now the foundation for biodiesel, nutraceuticals, soaps, and animal feed. Used packaging and organic waste are also being repurposed into new packaging for our operations and fertilizers for agricultural use. These initiatives demonstrate our dedication to closing the loop and maximizing the value of every resource.



ADVANCING CIRCULARITY IN OUR OPERATIONS

Circularity is vital to the long-term viability of agricultural food production, which is why we have created dedicated business units in Brazil focused on advancing these principles. This investment not only supports economic growth by reducing operational costs, but also minimizes environmental footprints, ultimately fostering a more sustainable and resilient economy.

JBS Leather

JBS Leather is a global leader in leather production, operating across four continents and processing over 40,000 pieces of leather daily. Serving key industries such as automotive, furniture, and footwear, JBS Leather combines innovation, logistics, and value chain control to deliver high-quality leather products with enhanced consistency, ergonomics, and industrial automation.

Through its advanced tanning processes, JBS Leather transforms animal hides—a byproduct of meat production—into versatile leather materials with applications across multiple industries. This process not only adds significant value but also repurposes raw materials that might otherwise be incinerated or sent to landfills. By utilizing animal hides generated in JBS's meat processing facilities, JBS Leather exemplifies a circular and responsible production model.

JBS Leather also generates raw materials for collagen and peptides, hygiene and cleaning products, and biodiesel, maximizing the value extracted from each hide. A strategic priority is the production of lime split leather, which focuses on generating casing scraps for collagen and gelatin production, reducing reliance on lowering meal.

JBS New Business

JBS New Business in Brazil represents a group of companies dedicated to converting traditional waste streams into innovative, value-added products. By applying closed-loop systems and circular economy principles, JBS New Business transforms byproducts and waste from animal protein processing into biodiesel, collagen, natural casings, fertilizers, nutraceuticals, personal care products, and more. These products are sold domestically in Brazil and exported to over 50 countries worldwide.

Through innovation, efficiency, and sustainable practices, JBS New Business plays a vital role in advancing circularity across JBS operations. By unlocking the potential of materials traditionally considered waste, this business unit not only reduces environmental impact but also creates new revenue streams, contributing to the long-term viability of our operations and supporting a more sustainable global economy.

Nutraceutical production capacity:

6,000MT

of collagen peptides/year

6,000MT

of gelatins/year

Soap production capacity:

1 Billion+

units/year

OUR CIRCULAR ECONOMY SOLUTIONS ACROSS THE VALUE CHAIN

(GRI 2-6)

GROUP OF JBS NEW BUSINESS COMPANIES THAT GENERATE SOLUTIONS FOR NEW SEGMENTS

HYGIENE AND CLEANING SOLUTIONS

H&B

Soap bars

HEALTH SOLUTIONS

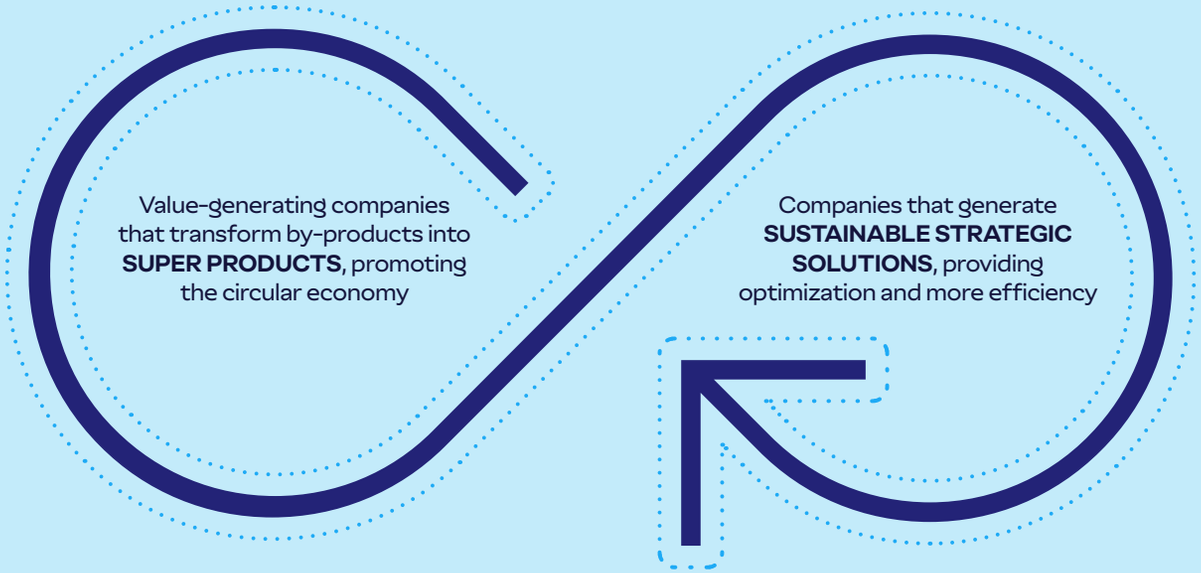
ORYGINA

The Home of SINGLECHAIN™ APIs

API

Genu-in® from JBS

Collagen peptides



PACKAGING SOLUTIONS

ZEMPACK

Metal packaging

SOLUTIONS FOR BUYING AND SELLING COMMODITIES

CO·TRADE

Trading

SOLUTIONS FOR AGRIBUSINESS

CAMPO FORTE

Fertilizers

ENVIRONMENTAL SOLUTIONS

ambiental

Solid waste management

biopower

Biodiesel

FOOD SOLUTIONS

novapron+

Functional collagen

casings

Natural casings

TRANSPORT SOLUTIONS

renova

Fleet renewal

NoCarbon

Electric vehicle rental

Uboi

Livestock transport service

TRS

Carrier

CLIMATE

As a global leader in the food industry, JBS recognizes its critical responsibility to address one of the most pressing challenges of our time: climate change. The interconnected challenges of climate change and food insecurity require bold action, innovation, and collaboration across industries, governments, and communities. At JBS, we are dedicated to advancing agriculture and food production systems to not only feed the world, but also to protect it. By partnering with researchers, policymakers, industry groups, and other stakeholders, we aim to develop solutions that balance sustainability with productivity.

OUR CLIMATE STRATEGY

JBS has developed a climate strategy designed to build resilience throughout our value chain. Recognizing the importance of inclusivity and fairness, our approach is guided by a just-transition philosophy, supporting the advancement of food systems in a way that benefits both the environment and the people who sustain them. By fostering partnerships and prioritizing engagement, we work collaboratively with farmers, suppliers, and communities to enhance sustainability while strengthening economic opportunities.

We strive to reduce the intensity of Scope 3 emissions through collaborative efforts that deliver both environmental and economic benefits for our supplier partners. We invest in clean energy solutions, such as solar, wind, and biogas, to increase the share of renewable energy in our total consumption. Additionally, we aspire to improve climate resilience across our operations and value chains, enhancing the adaptability and productivity of food systems to withstand the changing climate, fortifying global food security while promoting sustainable practices across operations and supply chains.

Learn more about our energy consumption reduction efforts in the **Energy Management** section.

Climate Goals and Ambition

In 2021, JBS announced its ambition to achieve net-zero GHG emissions across our operations and shared value chain by 2040, recognizing the urgent need for collective action to address the impacts of climate change. At that time, many companies, governments and non-governmental organizations announced similar public goals in an effort to galvanize action against the most harmful impacts of climate change. While achieving a goal of this magnitude was never under the control of any one company, organization, or government; we believed this collective movement towards net-zero goals was an important step toward mitigating the effects of climate change.

We acknowledge that whether the company is successful in achieving this ambitious goal will depend on external factors outside of the company's control, including but not limited to: national and local government leadership, the resources and efforts of those in our value chains, technological innovations, energy advancements, climate change impacts, collaborations and partnerships, and international agreements and global trends. See our **Legal Disclaimer** for further information.

With respect to our own operations and indirect energy, we set clear initial goals, including reducing Scope 1 and Scope 2 GHG emission intensity by 30%, compared to our 2019 baseline. These goals reflect our determination to lead progress in emissions reduction while driving innovation and collaboration across the global food system.

Climate Reporting and Assurance

GRI 2-5

For over a decade, we have measured, monitored, and reported direct and indirect GHG emissions, voluntarily disclosing data to the Carbon Disclosure Project (CDP), regional regulatory frameworks, and other platforms. Our GHG emissions are calculated using internationally recognized standards, including the World Resources Institute's and the World Business Council for Sustainable Development's The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) (GHG Protocol), supplemented by internal criteria established by JBS.

To further strengthen stakeholder confidence, JBS has obtained third-party limited assurance for its global Scope 1 and Scope 2 GHG inventories from 2019 to 2024, and 2021 global Scope 3 inventory. In addition, JBS Brazil has undergone a reasonable assurance process for it's Scope 1 and Scope 2 GHG emissions for the first time. Moving forward, we will continue to seek annual assurances for our emissions, reinforcing our dedication to accountability and continuous improvement.

In Brazil, JBS also participates annually in the Brazilian GHG Protocol Program, a nationally recognized platform that verifies emissions data and promotes transparency. This voluntary participation allows us to benchmark our progress against industry peers while showcasing our prioritization of sustainability leadership.

Sustainability Linked Bonds: Aligning Financial Mechanisms with Climate Goals

JBS leverages **sustainability linked bonds** as a financial mechanism to align our climate goals with measurable outcomes. These bonds are tied to specific performance targets for our goal to reduce Scope 1 and Scope 2 GHG emissions intensity by 30% by 2030.

Annual audits of our GHG inventories further strengthen compliance with emerging regulations, such as Brazil's Emissions Trading System (SBCE), while confirming accuracy and reliability in our reporting. These efforts strengthen JBS's proactive approach to environmental governance and climate accountability.

For additional information, visit our **website**. Please note that emissions data may vary slightly based on specific framework requirements and ongoing improvements in data collection methodologies.

Sustainability linked bonds:

US$3 billion

issued in SLBs at JBS S.A., JBS USA Lux., and Pilgrim's Pride Corporation

OUR EMISSIONS PROFILE

GRI 2-6, 305-1, 305-2, 305-3, 305-4, 305-5

SASB FB-MP-110a.1, FB-MP-110a.2

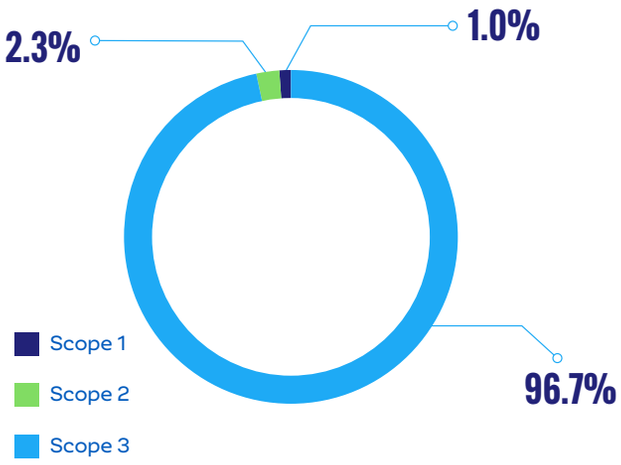
As with many companies in the food and agriculture sector, the majority of JBS's GHG emissions footprint comes from indirect Scope 3 emissions. These emissions stem from activities outside of JBS's control across its value chain, such as livestock and grain production, product distribution, and consumer use.

This presents a significant challenge because these Scope 3 emissions are not directly related to JBS's operations and management. They are the result of thousands of individual farming operations that grow the agricultural commodities in our supply chain and millions of consumers cooking, refrigerating, and disposing of JBS products. Unlike Scope 1 and Scope 2 emissions, which are directly tied to our facilities and energy use, Scope 3 emissions require more collaboration and innovation across our value chain to achieve meaningful reductions.

JBS is working to address Scope 3 emissions by investing in partnerships, innovative technologies, and data-driven approaches to improve emissions measurement and management. By fostering collaboration across the value chain, we aim to create scalable solutions that enable us—and the broader agricultural industry—to transition toward a low-carbon future. Our efforts are focused on empowering farmers with sustainable practices, enhancing transparency through advanced data collection, and working closely with stakeholders to implement impactful climate strategies.

GROW & PRODUCE		TRANSPORT		PROCESS & PACKAGE	TRANSPORT		SELL	USE
Grow Commodities	Produce Materials	Transport Commodities & Materials		Manufacture, Package and Store Products	Distribute Products		Sell Products	Consume and Dispose of Products
Farmers and Ranchers	Raw Material Providers	3rd-Party Transport	Company Fleet	Company Operations	Company Fleet	3rd-Party Shipping	Retailers & Foodservice Providers	Consumers
SCOPE 1 SCOPE 3 CAT 1: Purchased Goods & Services	SCOPE 3 CAT 1: Purchased Goods & Services CAT 2: Capital Goods CAT 3: Fuel & Energy Related Activities	SCOPE 3 CAT 4: Upstream Transportation & Distribution CAT 9: Downstream Transportation & Distribution	SCOPE 1	SCOPE 1 SCOPE 2 SCOPE 3 CAT 5: Waste Generated in Operations CAT 6: Business Travel CAT 7: Employee Commuting	SCOPE 1	SCOPE 3 CAT 4: Upstream Transportation & Distribution CAT 9: Downstream Transportation & Distribution	SCOPE 3 CAT 10: Processing of Sold Products CAT 11: Use of Sold Products	SCOPE 3 CAT 12: End-of-Life Treatment of Sold Products

TOTAL GHG EMISSIONS*



*Based on our most recent Scope 3 GHG emission calculations in 2023.
1. Includes direct emissions from stationary combustion, mobile combustion, agriculture, waste, and effluent, and fugitive and process emissions in JBS-owned facilities.
2. Includes indirect emissions from purchased electricity, steam, heat, and cooling. Purchased electricity is calculated using location-based methodology.
3. Includes indirect emissions from purchased electricity, steam, heat, and cooling. Purchased electricity is calculated using market-based methodology.
4. Includes all other indirect emissions in our value chain, both upstream and downstream from JBS operations.
5. Does not include emissions associated with land use change as those calculations are currently being refined.
6. As of the date of publishing, this report provides the best and latest public disclosure of our GHG emissions. Information in previous reports cannot be used or compared to. For limited assurance reports, please refer to our website.
7. Uses the market-based method for calculating Scope 2 GHG emissions.
n/c = not calculated

SCOPE	JBS GLOBAL (MT CO_2E)[6]					
	2019	2020	2021	2022	2023	2024
SCOPE 1[1]	3,969,811	3,760,220	3,873,318	3,762,135	3,586,401	3,684,503
SCOPE 2 (Location Based)[2]	1,851,225	1,696,928	1,777,377	1,601,134	1,541,754	1,553,501
SCOPE 2 (Market Based)[3]	1,814,475	1,530,864	1,764,448	1,453,967	1,532,724	1,533,679
SCOPE 3[4]	n/c	n/c	152,770,167	182,343,254	151,531,147	n/c
1: Purchased goods and services[5]	n/c	n/c	135,458,467	159,582,433	143,773,305	n/c
2: Capital goods	n/c	n/c	645,683	241,982	212,946	n/c
3: Fuel-and energy-related activities	n/c	n/c	819,138	890,252	860,260	n/c
4: Upstream transportation and distribution	n/c	n/c	4,487,189	6,176,849	6,182,901	n/c
5: Waste generated in operations	n/c	n/c	368,065	388,607	771,405	n/c
6: Business travel	n/c	n/c	10,752	12,512	14,792	n/c
7: Employee commuting	n/c	n/c	193,442	194,704	181,628	n/c
8: Upstream leased assets	n/c	n/c	76,230	71,272	71,272	n/c
9: Downstream transportation and distribution	n/c	n/c	4,128,819	6,314,659	2,294,512	n/c
10: Processing of sold products	n/c	n/c	1,318,491	1,437,556	1,321,401	n/c
11: Use of sold products	n/c	n/c	3,164,818	4,436,735	3,434,561	n/c
12: End-of-life treatment of sold products	n/c	n/c	2,070,489	2,567,110	1,375,408	n/c
13: Downstream leased assets	n/c	n/c	0	0	0	n/c
14: Franchises	n/c	n/c	0	0	0	n/c
15: Investments	n/c	n/c	28,583	28,583	36,756	n/c
TOTAL[7]	5,784,286	5,291,085	158,407,933	187,559,356	156,650,271	5,218,182

CLIMATE RESILIENCY BEYOND GHG EMISSIONS

Building climate resiliency is essential for the long-term sustainability of our operations, supply chains, and the communities we serve. While reducing GHG emissions remains a priority, true resilience requires addressing broader climate-related risks such as droughts, floods, extreme weather events, and ecosystem shifts. These challenges can disrupt raw material availability, reduce productivity, and increase operational costs—directly impacting global food security.

To address these risks, we invest in initiatives that promote sustainable practices across our supply chain, focusing on key areas critical to climate adaptation: deforestation prevention, pasture management, soil health, water stewardship, animal health, and circular economy solutions.

Deforestation Prevention

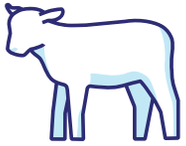
Forest stability plays a vital role in influencing rainfall patterns, plant and animal biodiversity, water and soil quality, flood prevention, and economic vitality for smallholder farmers. To address the core drivers of deforestation risks in our Brazilian cattle supply, JBS has developed a multi-layered approach.

Pasture and Rangeland Management

Pasture and Rangeland Management support biodiversity, sequester carbon, and regulate water. By partnering with supply chain stakeholders, conservation organizations, and the livestock community, JBS aims to protect these ecosystems, ensuring their ecological and economic viability.

Animal Health and Performance

Climate strategies should be designed and deployed to instigate positive changes in animal production practices while also fostering longterm ecological and financial benefits for farmers and their land. Solutions must balance overall efficiency with high animal welfare and product quality standards.

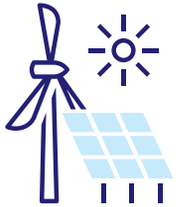


Soil Health and Water Stewardship

Soil health and water management play foundational roles in sustainable livestock and feed production. Healthy soils promote the growth of nutritious feed crops, which directly impact animal health and productivity. In addition, effective water management maintains clean and sufficient water supplies for livestock and crop irrigation, reducing environmental impact and improving regulatory compliance.

Circular Economy Solutions

Closed-loop systems for reusing and recycling waste materials and energy play an important role in the long-term viability of agricultural food production. Applying strategic, circular economy principles across our operations is an integral component of our business model, prompting us to create new businesses dedicated to this strategy. This integration supports economic growth by reducing operational costs and environmental footprints, ultimately fostering a more sustainable and resilient economy.



PIECING TOGETHER A LOWER-CARBON AND MORE RESILIENT FOOD SYSTEM

There is no single action or 'silver bullet' that will lower GHG emissions for food. Instead, JBS recommends an integrated approach — puzzling together the pieces — within the food system to both lower the GHG emission intensity and improve the resiliency of the value chain to weather extremes.

Transportation and Logistics
Purchasing or leasing fuel-efficient vehicles, optimizing fleet logistics, and partnering with contract carriers that are adopting fleet efficiency and renewable fuel initiatives.

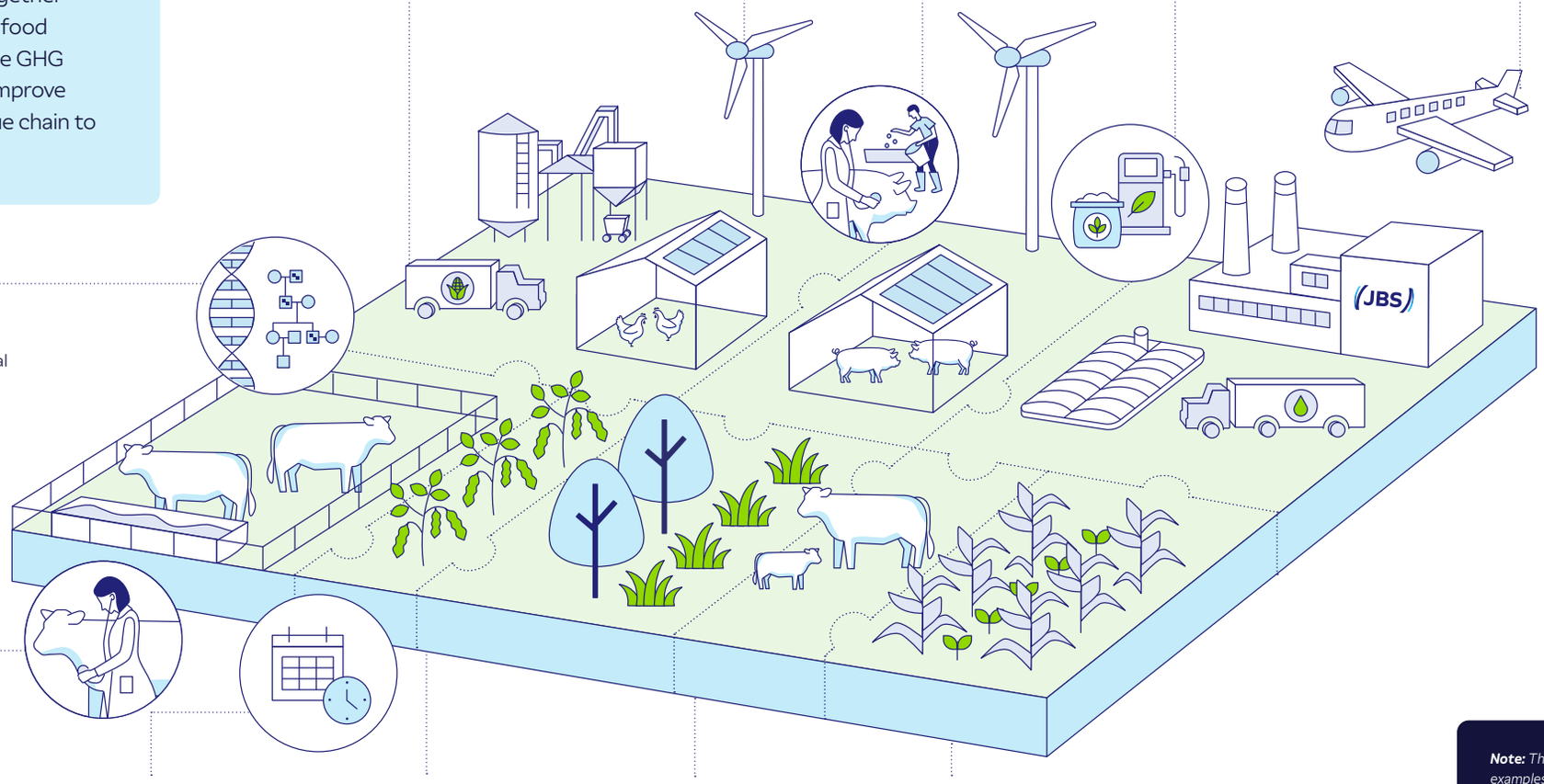
Renewable Energy
Powering our plants with solar, wind, co-generation, and other renewable energy sources to decrease costs and fossil fuel consumption.

Animal Management
Improving reproductive efficiency and overall breeding management. Optimizing feed efficiency, conversion, and nutrient uptake.

Manure and Litter Management
Utilizing manure and litter management mitigation technologies such as anaerobic digesters and composters to convert on-farm waste into value-added products like organic fertilizers.

Circular Economy
Transforming waste streams and byproducts like lagoon methane and beef tallow into renewable energy that powers our plants, greens our energy grid, and fuels other sectors of our value chain, such as transportation.

Animal Genetics
Improving animal genetics to match their environment, maximizing animal welfare, performance, and producer return on investment (ROI)



Animal Health
Reducing animal disease and improving animal performance through management, vaccinations, and adherence to biosecurity protocols.

Nutrient Management
Minimizing input costs while maximizing crop yield by following the "4R's" of fertilizer application — right time, right amount, right source, right rate.

Avoided Land Conversion
Keeping grazing systems intact and maintaining carbon sinks, biodiversity, and water ways.

Grazing Management
Implementing grazing approaches that consider the "4 Rs" of pasture and range management — rate, rotation, rest, and recover — to maintain healthy roots and forage productivity.

Regenerative Ag
Implementing crop and grazing practices that minimize disturbance, increase biodiversity, and improve soil health.

Note: *This graphic provides examples of actions that can help reduce GHG emissions in our value chain and provide shared benefits to our business, suppliers, and customers.*

LAND MANAGEMENT

COMBATING AGRICULTURE-RELATED DEFORESTATION

Brazil has the largest geographical area under environmental protection in the world, making it a global leader in conservation efforts. **The Brazilian Forest Code** is a landmark law that requires all rural properties to maintain areas of native vegetation cover, known as Legal Reserves, to verify the sustainable economic use of natural resources while promoting biodiversity conservation. Despite these protections, deforestation in Brazil occurs in both legal and illegal forms, posing significant challenges to environmental sustainability.

Recognizing this, JBS's **Deforestation-Free Sourcing Policy** prohibits all deforestation—whether legal or illegal—in the Amazon biome and illegal deforestation in other biomes. This strict policy reflects our dedication to preserving Brazil's unique ecosystems and supporting the long-term health of its agricultural landscapes.

We are implementing a comprehensive strategy supported by significant investments in key Brazilian biomes like the Amazon and Cerrado. Our approach combines strict standards, advanced monitoring systems, and producer support to maintain compliance while fostering economic opportunities for farmers and communities. Below, we outline the JBS strategy and investments driving progress toward eliminating deforestation in our Brazilian cattle supply chain.

ADDRESSING DRIVERS OF DEFORESTATION IN BRAZIL

CHALLENGES		SOLUTIONS		
BARRIERS	DRIVERS	JBS ACTIONS		
Decentralized Governance	Legal + Regulatory Uncertainty	**JBS Green Offices* 1.0**	• Farm regularization	
		Bossa Nova	• Accelerate regularization	• Simplify/accelerate land titling
	Untraceable Supply Chain	**JBS supply chain satellite monitoring**	• Verify supplier compliance	• Direct suppliers
		JBS Transparent Livestock Farming Platform	• Blockchain technology tracking	• Direct + indirect suppliers
		Bossa Nova	• Visibility of cattle transit • Individual animal identification	• GTA access • Promote beef sector adoption
Financial Gain	Low Level Enforcement	**JBS Responsible Raw Material Sourcing Policy**	• Defined cattle supplier criteria • Beef on Track Protocol	
		JBS supply chain satellite monitoring (direct suppliers)	• Block non-compliant suppliers	
		Bossa Nova	• Increase command + control • Accelerate land destination	• Policy actions: alerts/ monitoring, land destination, land banks
	Low Economic Productivity	**JBS Fund for the Amazon**	• RestaurAmazônia	• Juntos: people + forests + livestock
		JBS Green Offices* 2.0	• Business + agronomy consulting • Enhanced production	• Credit access • Ecosystem services
		Bossa Nova	• DCF supply chain demand	

GLOSSARY

Bossa Nova: JBS partnership initiative focused on leading the implementation of scalable solutions that accelerate the elimination of deforestation from beef supply chains in the Amazon and Cerrado.

DCF: Deforestation Conversion Free

GTA: Animal Transit Guide

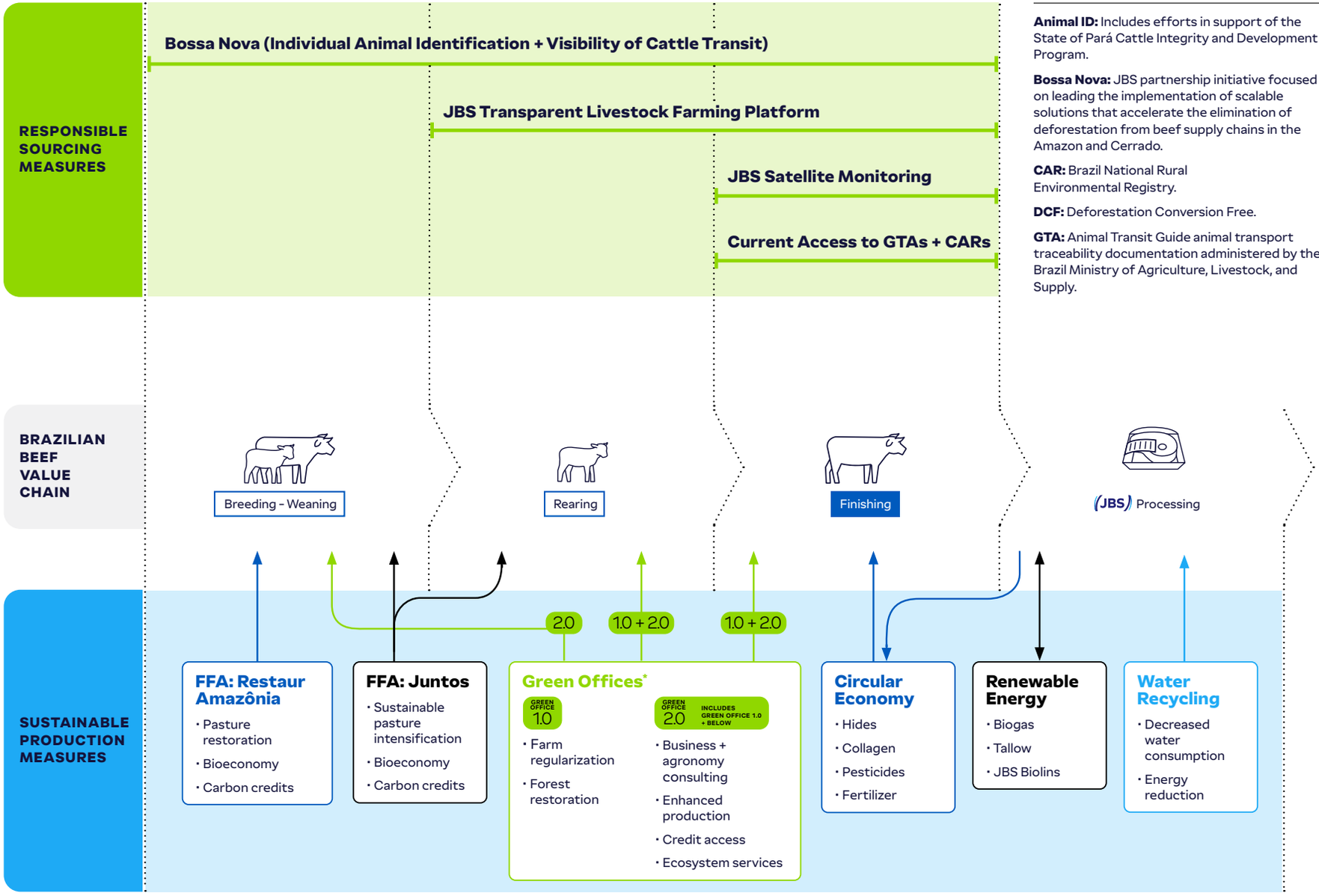
JBS Green Offices*: Provide free technical and extension services to cattle producers who want to bring their farms into compliance.

JBS Fund for the Amazon: Brazilian organization dedicated to financing initiatives and projects whose aim is the sustainable development of the Amazon Biome.

JBS Transparent Livestock Farming Platform: Free, confidential, open-source, online platform that uses blockchain technology to extend monitoring further up the cattle supply chain.

**Based on the success of the JBS Green Offices, in November 2024 select locations began to also offer additional tools for producers to apply sustainable practices on farm in order to increase profitability.*

INTEGRATING SOLUTIONS ACROSS THE BRAZILIAN BEEF VALUE CHAIN



Indirect Suppliers

Direct Suppliers

Based on the success of the JBS Green Offices, in November 2024 select locations began to also offer additional tools for producers to apply sustainable practices on farm in order to increase profitability.

GLOSSARY

Animal ID: Includes efforts in support of the State of Pará Cattle Integrity and Development Program.

Bossa Nova: JBS partnership initiative focused on leading the implementation of scalable solutions that accelerate the elimination of deforestation from beef supply chains in the Amazon and Cerrado.

CAR: Brazil National Rural Environmental Registry.

DCF: Deforestation Conversion Free.

GTA: Animal Transit Guide animal transport traceability documentation administered by the Brazil Ministry of Agriculture, Livestock, and Supply.

FFA: JBS Fund for the Amazon: Brazilian-based non-profit organization dedicated to financing initiatives and projects whose aim is to recover degraded areas and support inclusive and profitable models that generate value for the standing forest in the Amazon Biome.

JBS Green Offices*: Provide free technical and extension services to cattle producers who want to achieve environmental regularization of their properties and farms.

JBS Transparent Livestock Farming Platform: Free, confidential, open-source, online platform that uses blockchain technology to extend monitoring further up the cattle supply chain.

OUR FOREST-POSITIVE ACTION PLAN

GRI 2-23

Through our Forest-Positive Action Plan, we aim to tackle the root causes of deforestation while balancing agricultural growth with environmental stewardship. This plan serves as a framework for developing a resilient food system that benefits farmers, communities, and the planet.

To advance forest-positive practices, JBS has set the following ambitions:

1 **Delivering zero illegal deforestation in all Brazilian biomes by the end of 2025 for direct[1] and tier 1 indirect[2] cattle suppliers**

2 **Advancing the Tropical Forest Alliance–aligned "Roadmap to 1.5°C" implementation plan for the Cattle Sector in the Amazon and Cerrado biomes**

The Amazon: 2023 target date for no-deforestation for direct suppliers and 2025 for indirect suppliers (legal and illegal, PRODES 2008)

The Cerrado and other biomes: 2025 target date for no illegal deforestation (PRODES 2020) for direct and indirect suppliers

(Note: JBS Friboi met these goals for its direct cattle suppliers in 2023 and continues to address deforestation risks within its network of direct and tier 1 indirect cattle suppliers.)

1. Direct Cattle Suppliers = Supply directly to JBS
2. Indirect Tier 1 Cattle Suppliers = Supply to JBS direct cattle suppliersa

Mobilizing the Agricultural Value Chain Toward Zero Deforestation

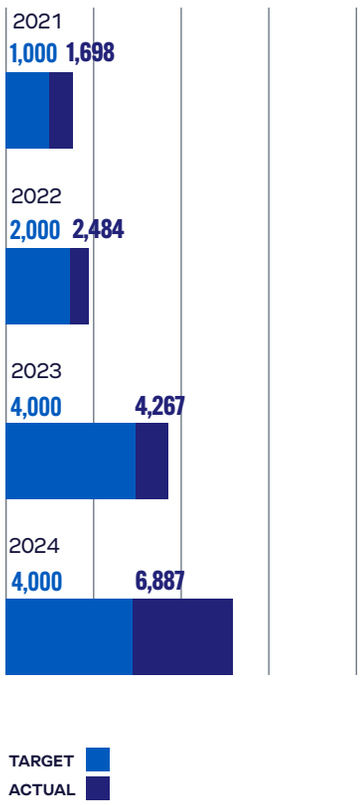
JBS employs a comprehensive, five-pronged strategy to eliminate deforestation risks and advance sustainable practices across its supply chain:

1. Zero-Tolerance, Zero-Deforestation Sourcing Policy
2. Supply Chain Monitoring and Enforcement
3. Technical Assistance and Extension Services for Producers
4. Multi-stakeholder Engagement and Collaboration
5. Promote Sustainable Development

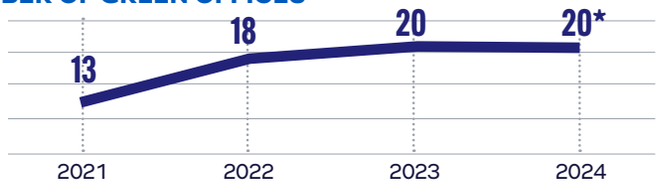
OUR PROGRESS:

BECOMING FOREST-POSITIVE BY THE NUMBERS

REGULARIZED FARMS



NUMBER OF GREEN OFFICES*



HECTARES DESIGNED FOR REFORESTATION IN 2024

6,480

GREEN OFFICES 1.0

Services

Regularization

↓

GREEN OFFICES 2.0

Services

Regularization

Technical Assistance

Management Assistance

NUMBER OF GREEN OFFICES 2.0

5*

Year 2024

FARMS THAT RECEIVED TECHNICAL ASSISTANCE FROM THE GREEN OFFICES IN 2024

852

FARMS THAT RECEIVED MANAGEMENT ASSISTANCE FROM THE GREEN OFFICES IN 2024

459

* Throughout 2024, new services were incorporated into the Green Offices. Currently, there are 20 Green Offices focused on the environmental axis, with 5 of them also providing technical and managerial assistance, in addition to environmental support.

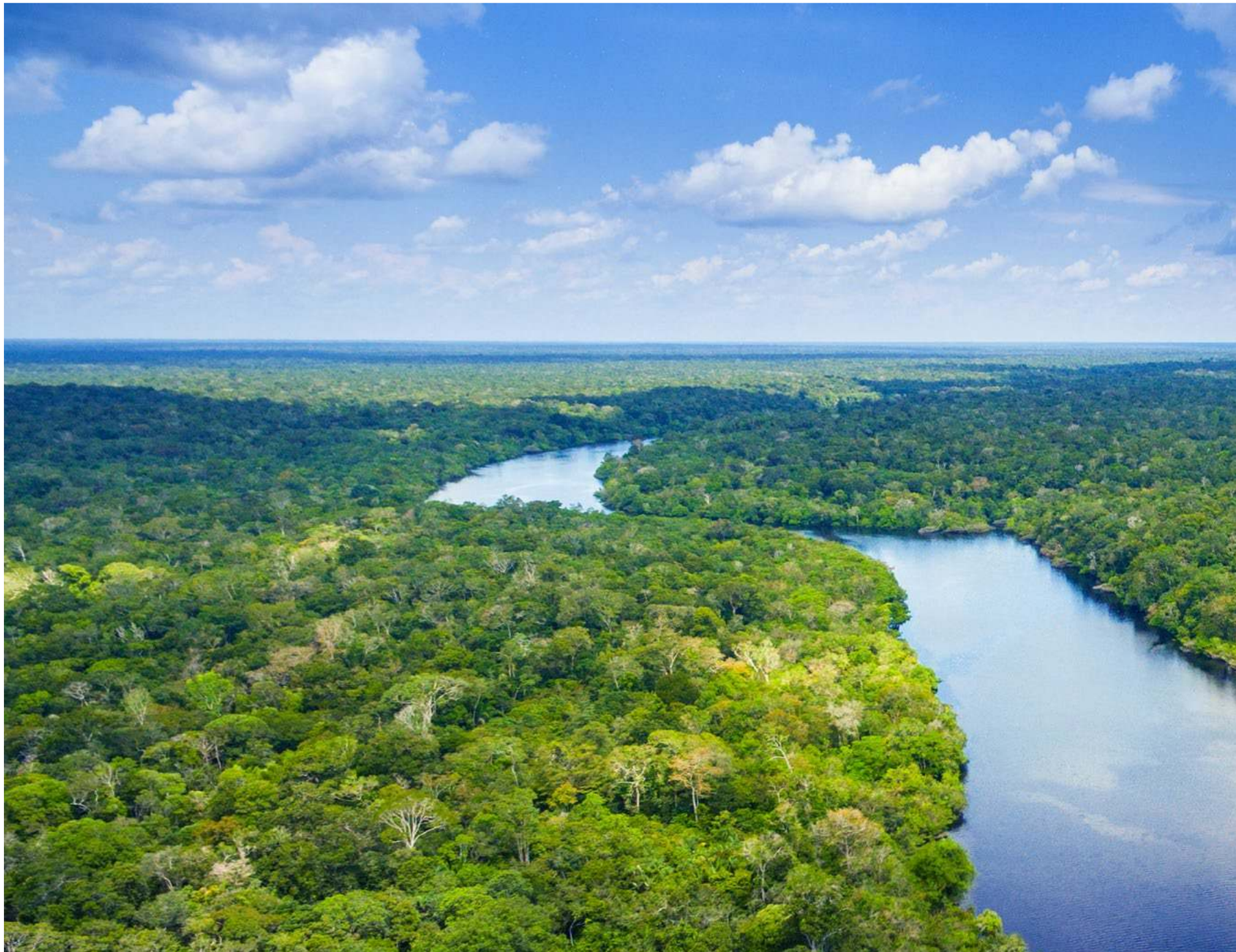
BIODIVERSITY

GRI 2-23

Ecosystem services such as soil fertility, water regulation, pollination, and pest control are essential for maintaining productive supply chains. In line with our **Global Environment and Biodiversity Policy**, JBS works to protect and restore natural habitats, preserve biodiversity, and amplify the positive environmental impacts of agricultural systems. Safeguarding biodiversity is not only critical for the planet but also vital for the long-term success of our business and future generations.

JBS operations adhere to formal environmental licensing processes issued by the appropriate governing bodies across federal, state and municipal jurisdictions. These licenses are tailored to local biodiversity conditions and include specific requirements for water and energy management, GHG emissions, and monitoring of local flora and fauna.

Within our supply chain, JBS conducts socio-environmental monitoring of a portion of farms supplying livestock. This process evaluates key criteria that impact biodiversity, such as deforestation, encroachment on protected areas (e.g., conservation units, indigenous 69 lands), and overlap with traditional community territories. Farms that fail to meet these socio-environmental standards are blocked from conducting business with JBS.



SOCIAL RESPONSIBILITY

At JBS, we understand that sustainability goes hand in hand with empowering the people we work with and strengthening the communities where we operate.

We take a proactive and comprehensive approach to create lasting, systemic improvements across our global operations and value chain. Our focus in 2024 included deepening our support for farmers and rural communities, increasing professional opportunities for our team members, and expanding partnerships to promote local development. We believe that by investing in our people and the communities where we operate, we are building a more resilient and sustainable future for all.

SUPPLIER ENGAGEMENT

GRI 3-3

JBS's dedication to responsible sourcing goes beyond procurement; it's a partnership built on shared values and long-term impact. By engaging directly with our suppliers, particularly those in rural communities, we aspire to help strengthen local economies, preserve agricultural traditions, and build social resilience. These relationships are essential not only for securing high-quality, sustainable commodities, but also for enabling smallholder farmers and local producers to thrive. Through transparent collaboration, capacity-building initiatives, and fair business practices, we work to foster a supply chain that supports inclusive growth and contributes to the enduring prosperity of the people and communities we depend on.

We evaluate all potential suppliers based on several criteria, including compliance, commercial offering, supply flexibility and responsiveness, service, risk management, quality, price, reliability, financial capability, reputation, and experience. Environmental and social impacts differ for each of our unique suppliers based on the region in which they operate, the materials they manufacture, the species of animal they raise, or the service they provide. Our ability to directly affect these impacts is often outside of our immediate control; however, we are dedicated to partnering with suppliers that share our values and mission to achieve a more sustainable food supply.

RESPONSIBLE SOURCING

We aim to establish true partnerships with our suppliers and encourage the implementation of initiatives that improve their governance and practices. Guided by our **Global Code of Conduct for Business Associates**, we maintain an open dialogue with our suppliers on issues involving respect for the environment, human rights, and national and local labor laws. Through this code, we strive to ensure that our suppliers are compliant with applicable laws and regulations.

JBS Farm Assurance Program in Australia

At JBS Australia, we prioritize empowering producers and promoting sustainable farming practices that benefit both their operations and the environment. **The JBS Farm Assurance** (FA) program is a third-party audited beef and lamb supply chain initiative focused on food safety, animal welfare, quality assurance, and traceability for customers and consumers. Developed with producers, the program includes a traceable framework measuring on-farm practices across seven pillars: soils, pastures, vegetation, water, livestock, people, and carbon. Operating across four southern states where JBS FA producers farm in diverse biomes and climate conditions, the program emphasizes care for livestock and the unique landscapes from which the Great Southern brand's supply chain originate.

In conjunction with Integrity Ag and Cibo Labs, the JBS FA program completed the world's largest grass-fed cattle carbon emission survey in 2024 with support from JBS Farm Assured cattle producers. With over 200 carbon surveys completed across southern Australia, the results showed that JBS Farm Assurance emissions baseline was 11.6kg CO_2e/kg live weight, which is 12% below the national Australian average.

Furthermore, in line with the program's vegetation pillar, JBS FA promotes the management of healthy environments for cattle and sheep. Producer partners are encouraged to implement shelter belts, or rows of trees or shrubs strategically planted to provide natural protection from wind, sun, and rain. These shelter belts not only enhance animal welfare by offering shade and comfort but also support biodiversity by forming ecological corridors that allow native plants and wildlife to thrive. By connecting neighboring farms, these green pathways contribute to a more resilient and interconnected ecosystem.

Partnering with agronomists and other key industry experts under the program's pasture pillar, it is recommended that FA producers achieve 75% ground coverage of healthy grass on their properties through regenerative practices. This helps ensure livestock always have access to grass and supports the growth of native pastures vital to preserving farm biodiversity.

Beef Feeding Program (BFP) in the U.S.

By investing in programs that enhance productivity, promote environmental stewardship, and build resilience, the Beef Feeding Program (BFP)—managed by JBS USA Regional Beef—demonstrates our dedication to supporting producers and strengthening partnerships across the supply chain. This innovative bailment program empowers producers to optimize their operations by utilizing their own facilities and feedstuffs to finish cattle contracted back to our facility, creating opportunities for increased efficiency and profitability. In 2024, JBS USA partnered with four producers, primarily through our Souderton facility, to drive value through the BFP.

Financial Program in Mexico

Pilgrim's Mexico supports farmers through financial programs developed by its finance department and procurement assistance for equipment, vaccines, medicines, and services to secure better commercial conditions. Advisory services are provided on best practices and government regulations (carta porte) for logistics suppliers.

Restauramazônia Project in Brazil

The RestaurAmazônia project, coordinated by the Solidaridad Foundation and funded by the JBS Fund for the Amazon with support from the Elanco Foundation, helps smallholder farmers adopt agroforestry systems centered on cocoa, implement sustainable livestock practices, and restore degraded areas. Technical assistance is a core component of the project, and enables producers to improve productivity, access credit, and transition to low-carbon production. By combining income generation with forest recovery, the project fosters resilient and sustainable rural development of farmers in the Amazon.

COCOA

João Evangelista's family experienced remarkable improvements in cocoa productivity thanks to the Agricultural Technical Assistance and Rural Extension (ATER) provided by the RestaurAmazônia project. With ATER's guidance, João's family increased their cocoa yield by 8%, significantly boosting their output. Their high-quality cocoa beans also earned them the Cocoa of Excellence Award in 2022, further enhancing their market reputation. This recognition, coupled with increased sales, directly contributed to their economic stability and well-being.

Beyond João Evangelista's household, other families receiving ATER through the project saw productivity increases of up to 90%, underscoring the transformative potential of technical assistance for smallholder farming systems in the Amazon.

CATTLE

The RestaurAmazônia project's emphasis on livestock productivity has also brought substantial benefits to families, with ATER playing a key role in enhancing cattle management practices. Two families supported by the project reported impressive productivity gains ranging from 47% to 108%. These improvements enabled them to transition from smallholders into direct suppliers of Friboi, opening the door to integration and collaboration.

The transformation also led them to implement traceability practices, further advancing transparency and accountability in livestock production. As a result, the families gained access to larger markets, secured better prices for their cattle, and saw a substantial increase in household income—while aligning with sustainable and ethical sourcing standards.

These success stories reflect the broader impact of the RestaurAmazônia project. By combining technical assistance, market integration, and land regularization, the initiative has enhanced productivity and improved livelihoods for rural families in the Amazon. By 2024, families involved in the project experienced an average income increase of 29%, driven by productivity gains and the adoption of sustainable practices.

By 2024, families involved in the project experienced an average income increase of 29%.

EMPLOYEE CULTURE

GRI 2-23, 406-1

At JBS, we recognize that our strength lies in the diversity of our global team. With approximately 280,000 team members worldwide, we strive to provide a culture where everyone feels valued, respected, and empowered to contribute their unique talents toward our common Mission. We believe that diverse perspectives drive innovation, enhance problem-solving, and ultimately make JBS a more resilient and successful company.

We are dedicated to attracting, retaining, and developing professionals who exemplify our values regardless of individual characteristics. To gain meaningful insights into team member attitudes and perceptions, we regularly conduct employee engagement surveys and use the feedback to inform continuous improvements to our policies and programs.

Guided by our **Code of Conduct and Ethics**, JBS acts to promote equal opportunities in all hierarchical levels and regions in which we operate. We endeavor to provide an inclusive environment for all people, promote equal access to internal opportunities, and assure pay equity for all employees regardless of individual characteristics.

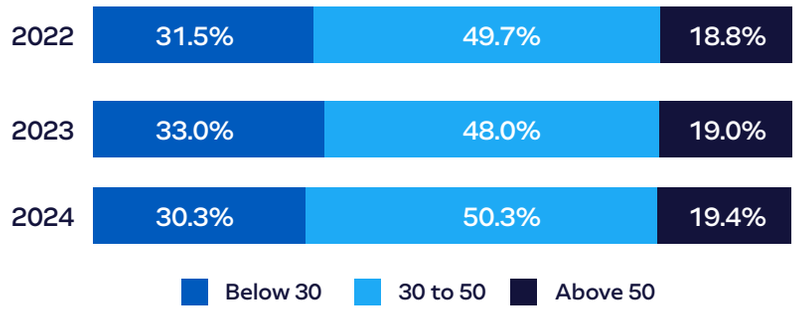
Our Human Resources (HR) departments operate regionally with support from our corporate global HR team and have formal processes in place to allow for information and best practice sharing across the company. We have also strengthened our policies in each region to comply with local diversity and inclusion regulations and require JBS employees to complete specific training programs to promote equal opportunities at all levels of the company.

Our Team Members

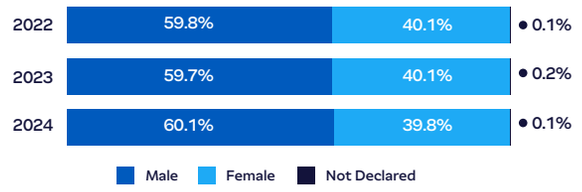
GRI 2-7

Reflecting the diversity of our team members and communities at every level of the organization is essential to achieving our Mission. We foster an environment of dignity, respect, and inclusion to create a more engaged, fulfilled, and productive workforce.

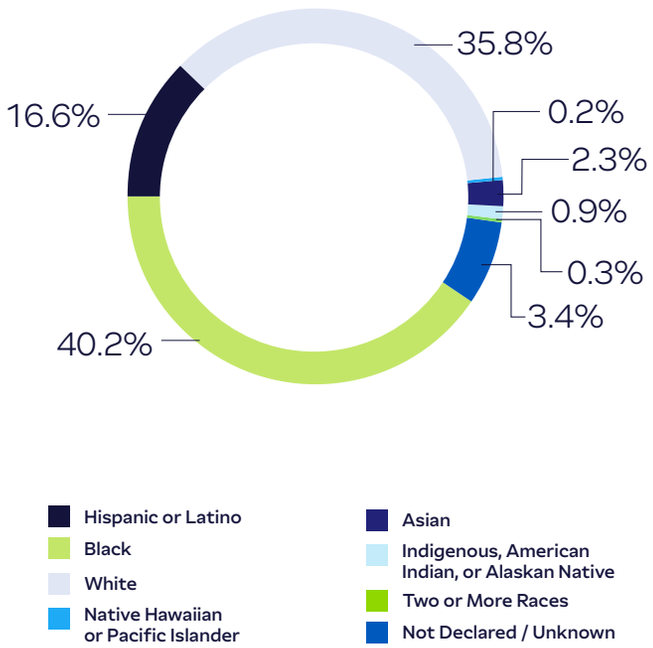
GLOBAL WORKFORCE BY AGE



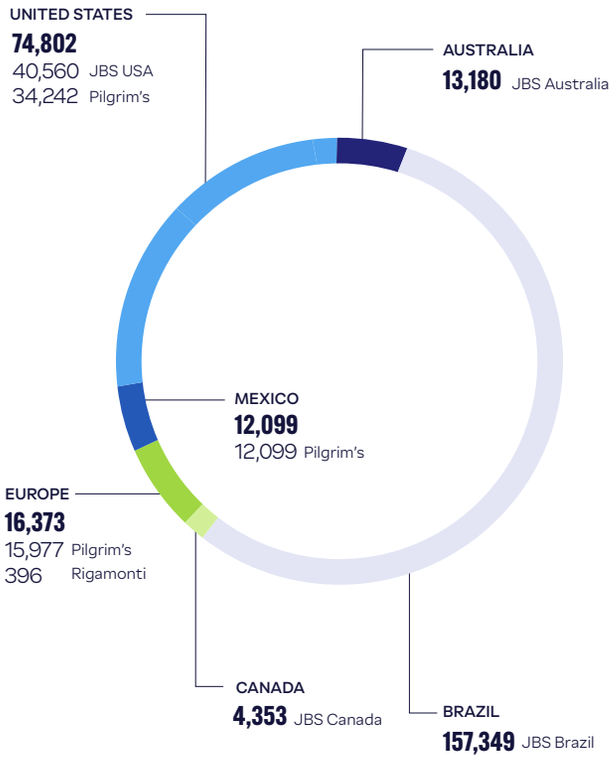
GLOBAL WORKFORCE BY GENDER



2024 GLOBAL WORKFORCE BY RACE

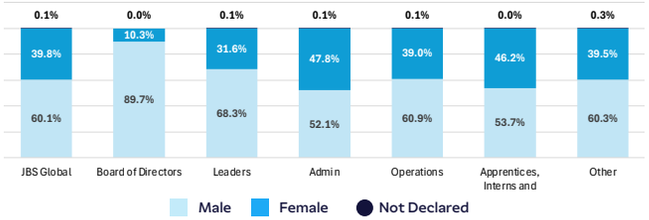


2024 GLOBAL WORKFORCE BY REGION



Does not include international team members that account for 1% of our global workforce.

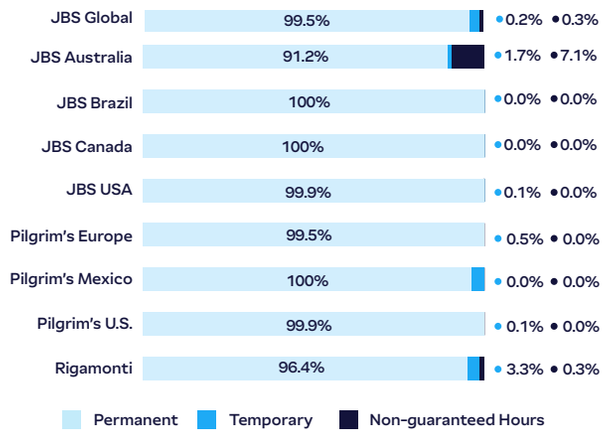
2024 GLOBAL WORKFORCE BY JOB CATEGORY & GENDER



2024 GLOBAL WORKFORCE BY JOB CATEGORY & AGE

CATEGORY	< 30 YEARS	30-50 YEARS	> 50 YEARS
JBS Global	30.3%	50.8%	19.4%
Board of Directors	0.0%	30.8%	69.2%
Leaders	10.9%	67.1%	22.1%
Admin	28.0%	58.1%	13.9%
Operations	31.2%	48.6%	20.2%
Apprentices, Interns and Trainees	68.8%	21.5%	9.7%
Other	17.9%	52.7%	29.5%

2024 EMPLOYEE TYPES BY BUSINESS UNIT



CASE STUDY

ADDRESSING GENDER PAY EQUITY

JBS Australia published its 2023-24 Gender Pay Gap Employer Statement in support of addressing gender pay equity. Our strategy to minimize gender pay gap includes conducting biennial gender payroll analysis, adhering to our meritocracy-based remuneration strategy, maintaining gender-neutral attraction and retention strategies, and facilitating both internal and external networking opportunities for our female team members.

CASE STUDY

SUPPORTING WOMEN AT WORK

Pilgrim's Mexico holds annual activations focused on women every March, as well as webinars that address inclusion and diversity issues. In 2024, several conferences were held in processing plants and corporate offices, along with one webinar related to Inclusion and Respect. The corporate office participated in a local Women Up event, where team members were able to learn about tools for navigating the workplace.

CASE STUDY

PROVIDING ACCESS FOR PEOPLE WITH DISABILITIES

The Training and Inclusion Center (CFI) is a Friboi program dedicated to promoting the inclusion of people with disabilities (PwDs) in the job market. Its core mission is to identify, train, and integrate these individuals into the company's operations, fostering both personal and professional development while strengthening a culture of diversity and inclusion. The program is built on structured training modules that cover topics such as self-awareness, citizenship, workplace practices, and hands-on production simulations. It is supported by a multidisciplinary team—including a pedagogue, occupational therapist, and psychologist—as well as a core implementation team. Participants are also provided dedicated materials such as booklets and activity guides tailored to each professional area.

In 2024, the program achieved a 45% hiring rate among participants, with implementation in Friboi facilities across several Brazilian states including São Paulo, Goiás, Mato Grosso, Minas Gerais, Mato Grosso do Sul, and Rondônia. Complementary efforts include providing inclusion forums to promote workplace integration and inclusive leadership, as well as on-site outreach initiatives to recruit PwDs through local institutions.

INVESTING IN OUR PEOPLE

GRI 404-1, 404-2

JBS is deeply dedicated to providing development and educational opportunities that empower our team members and their families to reach their full potential both personally and professionally. Recognizing that each team member has unique goals and challenges, we design training programs that are practical, relevant, and accessible. Across our operations, we provided nearly 100 programs that impacted more than 134,000 team members in 2024.

Some of our initiatives are listed here:

"The Summit transformed my perspective on leadership. It empowered me with greater business acumen and taught me how to lead with influence, creating an environment where people can perform at their best."

–Jose Pabon, Head of Operations, Bacon Division

		PEOPLE IMPACTED
JBS ONLINE LEARNING	This self-paced online platform offers all SE and SNE team members in the U.S. access to required trainings as well as an extensive library of over 2,000 courses. From systems and analytics to business acumen and leadership, the platform equips team members with the tools they need to excel in their roles and advance their careers. By fostering growth through tailored learning opportunities, JBS provides team members with resources to thrive while contributing to the company's ongoing success.	Available to **20,000+**
SUMMIT	The Summit program offers elevated leadership, business acumen, and end-to-end operations training in-person to high potential leaders across JBS and Pilgrim's global business units, who demonstrate potential for increased responsibility. Participants are selected annually and spend four in-depth training sessions as a cohort learning in classroom, working on projects, and applying concepts in real scenarios. Following company-wide succession planning, business units across the globe identify high-potential, senior-level talent for the program. These nominees then undergo a final review process with executive leadership before selection.	**~30**
MASTER	As JBS Brazil's inaugural leadership development program, Master prepares team members to take the next step in their careers while addressing workforce turnover. In this program, technical instruction is combined with hands-on experience to emphasize applied learning. Participants engage in supervised practices, are supported by mentorship from current business leaders, and receive guidance from a senior instructor who facilitates content delivery and encourages practical application. The program offers three specific courses: **Master Production:** Focused on training monitors and instructors for advancement into production supervisor roles **Master Sales:** Focused on training salespeople into sales supervisors **Master Retail:** Focused on training salespeople into sales supervisors	**220**
DEVELOPMENT WORKSHOPS	Development Workshops offer targeted leadership and technical training to address emerging needs and help team members enhance their skills. Led by subject matter experts and JBS and Pilgrim's executives, these sessions are available virtually and in-person, with content tailored to trends from annual employee evaluations. Team members are encouraged to participate in workshops that support their growth and skill development. Versions of this program are provided in both our U.S. and Pilgrim's Europe operations.	Available to **23,000+**

COMMUNITY ENGAGEMENT

GRI 3-3, 413-1

In Greeley, Colorado, JBS invested US$1.6 million to sponsor SmartLabs, a hands-on approach in which Science, Technology, Engineering, and Math (STEM) disciplines are integrated in schools. In Southeast Iowa, a US$1 million investment supported the construction of the Southeast Iowa Sports Center, providing a space for physical activity and community gatherings. These targeted efforts showcase JBS's efforts to foster vibrant, resilient communities across the regions where we operate.

At JBS, community engagement is a major component of our approach to social responsibility. Across our global operations, we actively support and uplift the communities where our team members and suppliers live and work. Each business unit tailors its approach to local contexts while aligning with global policies and sustainability goals. Through these diverse initiatives, JBS strives to foster economic prosperity, enhance social well-being, and champion environmental stewardship.

JBS Hometown Strong

Through Hometown Strong, a US$100 million initiative, JBS USA is building a better future together with the communities where we work and live. Since its inception, this program has invested millions of dollars into over 240 projects that enhance local infrastructure (e.g., housing), improve healthcare access, and support education and recreational opportunities. By collaborating with local governments and organizations, JBS USA prioritizes investments that directly address the unique needs of each community.

Learn more about our Hometown Strong initiative on our **website**.

Fund for the Amazon

Created by JBS in 2020, the JBS Fund for the Amazon is a non-profit organization that supports the sustainable development of the Amazon by promoting the transition to a low-carbon economy grounded in sustainable land use, nature-based solutions (NbS), and the bioeconomy.

The Fund invests in enhanced production, sustainable livestock, restoration of degraded areas, and the inclusion of smallholder farmers and traditional communities. It also supports research and innovation to enhance territorial monitoring, expand technical assistance, and foster new value chains rooted in the Amazon context.

All initiatives are implemented in partnership with NGOs, community organizations, research institutions, and technical entities, ensuring territorial relevance, social inclusion, and long-term impact.

By 2030, the fund is projected to raise R$74.1 million, further scaling its ability to drive meaningful change across the region.

Innovation-driven initiatives like InovAmazônia and the AMAZ Accelerator are advancing bioeconomy research and entrepreneurship in the Amazon. InovAmazônia is a research program focused on discovering new ingredients for the food industry derived from Amazonian value chains.

It currently supports seven research projects, eight laboratories, and 21 scholarships. AMAZ, the first impact accelerator dedicated to the Amazon region, has been supporting 14 businesses since 2021 that promote sustainable products and services rooted in the Amazon economy.

Additional innovation partnerships include using AI and drone technology for forest mapping, restoration monitoring, and carbon market access work with Geoflora and Embrapa. The Amazon Bioplastic Project, for example, is developing sustainable bioplastics from chestnut burrs, benefiting 25 families and contributing to environmental resilience.

From 2021 to 2024, these initiatives collectively impacted over 7,800 families and nearly one million hectares of areas under sustainable use and conservation. They have advanced economic inclusion, environmental stewardship, and indigenous empowerment, creating a model for sustainable development in the Amazon.

Learn more about JBS Fund for the Amazon on our **website**.

THROUGH TARGETED PROGRAMS, THE JBS FUND FOR THE AMAZON HAS ALREADY ACHIEVED SIGNIFICANT MILESTONES:

RESTAURAMAZÔNIA:
Supported **1,117 families**, aiming to **reduce deforestation by 50%**, restore **1,500 hectares** of pasture, and **increase family income by 30%**.

FAIR & SUSTAINABLE FISHING INITIATIVE:
Supported **400+ families** by building infrastructure for a fish processing plant and mentoring community associations.

FOREST PEOPLES CONNECTION:
Provided internet and energy kits to **1,200+ families** across **24 protected areas**, enhancing access to information and resources.

INCLUSIVE COMMUNITY ECONOMIES:
Invested **R$3.1 million** to improve income for **109 families** by 27%, supported the production of **2,500 hectares** of certified açaí, and established traceability and cooperative management systems.

INDIGENOUS HANDS, STANDING FOREST:
Benefited **1,000+ families** by providing storage infrastructure, drying facilities, trailers, tools, and support for sustainable nut and cocoa processing across **16 indigenous territories**.

PRODUCT INTEGRITY

At JBS, we are dedicated to providing safe, nutritious, and responsibly produced food.

By focusing on food safety and quality, animal health and welfare, and research-driven innovation, we aim to offer a product portfolio that continuously meets the evolving needs of our stakeholders. This section highlights our efforts to deliver high-quality food that supports the well-being of both people and animals.

ANIMAL HEALTH AND WELFARE

GRI 2-23, 3-3, FP10, SASB FB-MP-410a.1

As a global leader in animal protein production, we recognize our significant responsibility to treat our animals with appropriate care. We are dedicated to promoting animal health and welfare through science-based standards that meet or exceed applicable laws and best practices. These standards are actively applied, monitored, and continuously improved across our operations and supply chains.

We have implemented comprehensive animal welfare programs on the farm, during transport, and at our processing facilities that are grounded in science and supported by a foundation of training, audits, research, and measurement. Our animal welfare policies and procedures, including the **JBS Global Animal Welfare Policy**, are aligned with local laws and internationally recognized standards, including the Five Domains Model – a science-based framework for assessing, measuring, and continuously improving animal welfare.

Our JBS Animal Welfare Advisory Committee continues to provide expert oversight and guidance to our comprehensive animal welfare programs, aspiring to achieve the highest standards of care and well-being for our animals. This dedicated committee, comprising seven respected university professors and researchers from around the world, brings expertise in veterinary medicine, animal handling and behavior, nutrition, epidemiology, and welfare. One of the primary aims of the committee is to leverage science to enhance our programs and deploy a global, companywide approach to animal welfare improvement in a continuously changing industry.

THE FIVE DOMAINS MODEL

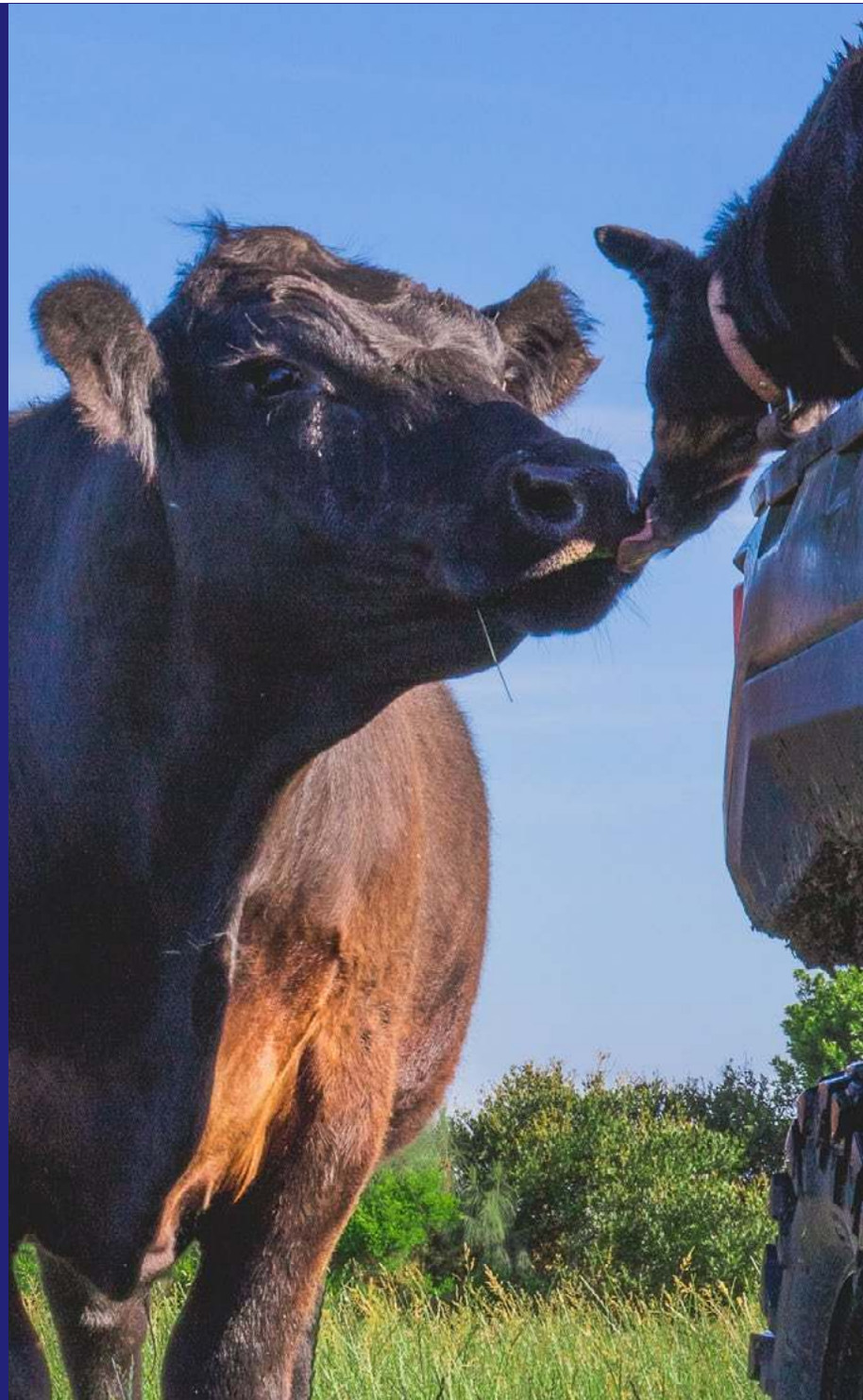
Nutrition
Ensure free access to food and water, combat malnutrition

Environment
Address the risks posed by environmental challenges (heat, cold, mud, dust, lack of space, etc.)

Health
Treat against diseases, injuries, functional limitations

Behavior
Avoid animal behavioral restrictions

Mental states
Address symptoms/causes of weakness, pain (moderate, short term, persistent), vertigo, hunger, thirst, nausea, fear, loneliness, anxiety, frustration, anguish, hopelessness



ANIMAL CARE ON FARM

GRI 3-3

We promote responsible animal welfare practices on the farm, whether the operation is managed by JBS or by a family farm or ranch partner. In each production chain, our approach emphasizes continuous improvement, collaboration, and compliance with internationally recognized standards. By fostering strong relationships with our partners and evaluating alignment with our animal welfare programs through internal assessments and external audits, we strive to create environments that support animal health and well-being while meeting the expectations of our customers and consumers.

Although JBS owns a small portion of farm operations, the vast majority of animals we purchase are raised by third-party or contracted family farm and ranch partners. We define a "family farm or ranch" as any farm or ranch organized as a sole proprietorship, partnership, or family corporation, where the majority of the business is owned and controlled by an individual and their relatives.

Our on-farm animal welfare program, encompassing everything from nutrition and health management to housing and environmental enrichment, is supported by structured internal audits, digital scorecards, third-party evaluations, and continuous efforts to improve practices in collaboration with our supplier partners. Where we have direct oversight of live operations – such as Pilgrim's U.S. hatcheries and JBS Australia feedlots – we track key welfare indicators and review performance metrics at least monthly.

CASE STUDY

ADVANCING ANIMAL WELFARE TARGETS

In 2024, Seara achieved its 2025 goal of sourcing 100% of its commercial eggs from cage-free chickens. This assures that all layer birds in Seara's egg supply chain have the freedom to move naturally – spreading their wings, perching, dust bathing, and scratching – while also enabling social interaction and the expression of natural behaviors.

Additionally, Seara set a 2025 goal to transition all pig production from individual to group gestation housing. As of the end of 2024, 95.63% of sow housing had transitioned to group gestation systems, and Seara is actively working to close the remaining gap. Recognizing that pigs are social animals with strong exploratory instincts and hierarchical group dynamics, this shift allows them to engage in natural behaviors such as socializing, choosing resting areas, and interacting with their environment. All new facilities, expansions, and retrofits are now designed to accommodate group housing, including "cover and release" management protocols. Cover and release systems temporarily confine pregnant sows during early gestation to minimize aggression and injury, before releasing them into group housing for the remainder of the pregnancy.

In Australia, our Huon Aquaculture business has also set ambitious animal welfare targets. These include vaccinating 100% of fish in accordance with the company's vaccination strategy, using zero antibiotics unless fish welfare is severely compromised, and maintaining stocking densities below 15 kg/m³ in all marine pens.

ANIMAL WELFARE DURING TRANSPORTATION

GRI 3-3

As part of our animal welfare programs at each production facility, animals are transported in company or third-party vehicles designed to ensure their well-being throughout transit. We prioritize minimizing stress and preventing injuries during loading, transportation, and unloading.

We've established specific guidelines for transportation that include maximum distances, transit times, and procedures for resting, feeding, and watering at defined intervals. We also continually invest in modernizing our transport vehicles and renewing our fleets to improve safety and comfort during transit.

Livestock transporters are audited daily to verify compliance with JBS humane handling standards. Depending on the country, they also adhere to national or regional requirements, such as:

- PAACO/Meat Institute Transportation Guidelines, Beef Quality Assurance Transportation (BQAT), and Pork Quality Assurance Transportation (PQAT) Training and Certification in the U.S.;
- Australian Welfare Standards and Guidelines – Land Transport of Livestock in Australia;
- RSPCA, Red Tractor, or Quality Meat Scotland (QMS) standards in the U.K.; and
- Canadian Food Inspection Agency (CFIA) Humane Transport Guidelines in Canada.

Improper handling during transportation results in immediate corrective action such as fines and may lead to the transporter being permanently banned from delivering livestock to our facilities.

Learn more about our regional approaches to the **proper transport of animals**.

ANIMAL HANDLING AT OUR PRODUCTION FACILITIES

GRI 3-3

Promoting animal welfare across our value chain includes strict adherence to the national and regional requirements that guide the humane handling and processing of livestock, poultry, and aquaculture at our plants and facilities. Our dedicated teams work to ensure that animals are treated with care and respect throughout their time in our facilities. Through rigorous training, ongoing assessments, and continuous improvement initiatives, we strive to create a safe and comfortable environment for animals while maintaining compliance with all applicable laws and industry standards.

Animal welfare responsibilities are managed by our Animal Welfare and Food Safety and Quality Assurance (FSQA) teams. Each facility has a full-time Quality Assurance Manager, Animal Welfare Manager, Animal Welfare Officer (AWO), or veterinarian – or access to a regional team member responsible for overseeing the implementation of animal welfare programs. Their responsibilities include conducting facility assessments, managing training programs, and maintaining ongoing monitoring.

Additionally, each production facility includes team members from animal handling, processing, quality assurance, operations, procurement, and human resources, who work to assure that the policies and procedures required by our animal welfare programs – including annual training for all team members – are correctly implemented and followed.

Region	Regulatory Animal Welfare Standard
Australia	Australian Animal Welfare Standards and Guidelines Australian Standard for the Hygienic Production and Transportation of Meat and Meat Products for Human Consumption
Brazil	Ministry of Agriculture and Livestock / Federal Inspection Service (MAPA/SIF)
Canada	Canadian Food Inspection Agency (CFIA) Meat Inspection
Europe	Council Regulation N°1099/2009
Mexico	Buenas Prácticas Pecuarias en Producción de Pollo de Engorda de SADER y SENASICA
United States	U.S. Department of Agriculture (USDA) and Food Safety and Inspection Services (FSIS)

FOOD SAFETY AND QUALITY

GRI 3-3, 416-1, 417-1, SASB FB-MP-250a.2, FB-MP-250a.3, FP5, FP8

Food safety and quality are fundamental to our business and at the heart of everything we do. We are dedicated to continuously reviewing every aspect of our operations to make sure that we deliver safe, high-quality, and nutritious food products for our customers and consumers.

Within our processing operations, we maintain a robust global food safety and quality program. This includes Standard Operating Procedures (SOPs), Sanitation Standard Operating Procedures (SSOPs), Hazard Analysis and Critical Control Points (HACCP) protocols, and validated technology interventions – each designed to eliminate or reduce biological, chemical, and physical hazards in raw material production. Many of our brands and business units also have specific policies dedicated to food safety and quality.

These processes are closely monitored by JBS team members trained in food safety and quality assurance. Government inspectors also review and verify our processes before approving products for distribution, assuring compliance with all applicable regulations.

All JBS business units implement the following strategies:

- **Good Manufacturing Practices (GMP)** program to support operational consistency and regulatory compliance.
- **Recall and market withdrawal procedures** that provide trace-back and trace-forward capabilities for accurate identification and management of affected products when necessary.
- A documented **Pest Control program** and **Food Security program**.

Our Global Food Safety and Quality Assurance (FSQA) team is structured to provide strong oversight and consistent, industry-leading performance. Based in the U.S., our Global FSQA Department sets enterprise-wide guidelines, metrics, and priorities, which are deployed by local teams in each business unit. This streamlined reporting structure reflects the priority we place on food safety and quality, enabling swift, informed, and action-oriented decision-making.

Best practices and KPIs are shared across the company during quarterly meetings hosted by the Global FSQA Department, as well as in more targeted routine meetings within specific brands and business units. These meetings provide a forum to exchange learnings, highlight current initiatives, and align on future priorities and targets.

Our business units also participate in external industry associations, councils, and working groups to advance consumer health and safety and accelerate progress.

Product Offerings and Innovation

We strive to not only meet but exceed the evolving expectations of customers and consumers around the world by providing a dynamic and diverse portfolio of food products. As dietary preferences shift and production capabilities improve, we are continuously exploring ways to offer high-quality, nutritious, and responsibly made options that deliver value through both taste and purpose.

Our approach to product development is rooted in empowering informed choices, understanding consumer trends, listening to customer feedback, and anticipating the future of food. We embrace innovation as a core driver of growth and sustainability and continuously invest in research and state-of-the-art technology to meet the evolving needs and preferences of customers and consumers worldwide.

Transparent Labeling and Marketing

GRI 417-1, FP8

We are dedicated to providing clear, accurate, and transparent information on our product labels and in our marketing materials, empowering consumers to make informed choices based on their health and dietary preferences.

We assure that the nutritional and ingredient information on our product packaging complies with local, national, and industry regulations, such as those established by the Food Safety and Inspection Service (FSIS) division of the United States Department of Agriculture (USDA) and the National Health Surveillance Agency (ANVISA) in Brazil. By using standardized nutritional panels, along with plain, direct, and clear language, we facilitate easy comparison between products, helping consumers better understand the nutritional content of the products they purchase.

Our labeling practices often go beyond regulatory requirements to align with customer targets and clearly communicate key nutritional characteristics and benefits to consumers. These may include:

- Allergen callouts (when not required by law)
- Health claims (e.g., no genetically modified organisms (GMOs), reduced sodium, natural, minimally processed, high protein content)
- Guidance on healthier preparation methods, such as air frying (versus frying in oil)

Marketing communications that are not on packaging are regulated by relevant government authorities, such as the U.S. Federal Trade Commission (FTC) and state competition and consumer communication laws. These communications undergo an internal review process that includes our marketing and legal teams to verify that the information shared with customers and consumers is authentic, accurate, and not misleading and that food claims comply with relevant regulations. We also work closely with numerous industry associations to stay informed about the latest issues and opportunities from a consumer, customer, and supply chain perspective.

TRAININGS, AUDITS, AND PERFORMANCE MONITORING

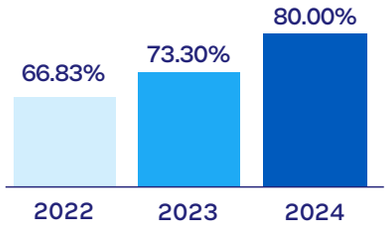
GRI,416-1 SASB FB-MP-250a.2, FP5

New JBS team members in relevant roles receive comprehensive training on quality assurance and food safety management systems during onboarding, with additional job-specific training provided as needed. All of our FSQA team members also receive specific HACCP and additional food safety and quality assurance training annually.

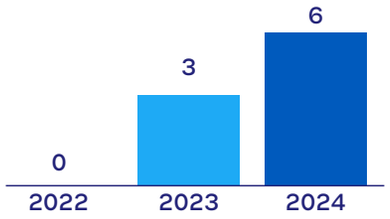
Third-Party Audits, Inspections, and Certifications

We conduct numerous food safety and quality system audits each year, using accredited, independent auditing firms. In 2024, 80% of our global facilities were audited and certified under schemes recognized by the Global Food Safety Initiative (GFSI), one of the most rigorous food safety benchmarks in the industry. This represents a 1% increase from the percentage of certified facilities in 2023.

Plants Certified Under a GFSI third-party Certifications Scheme For Food Safety And Quality



Global Regulatory Recalls



Percentage Of Significant Product Categories Assessed For Health And Safetly Impact Improvements

Global	99.98%
Australia	100%
Brazil	100%
Canada	n/c
Europe	100%
Mexico	100%
United States	88.89%

GFSI Certified Plants By Region

Global	80.00%
Australia	100%
Brazil	74.76%
Canada	100%
Europe	100%
Mexico	71.43%
United States	100%

LEGAL DISCLAIMER AND FORWARD-LOOKING STATEMENTS

This report presents the highlights of the financial, social, environmental, and corporate governance aspects of the period between January 1st and December 31st, 2024, unless noted otherwise for JBS S.A. The information reported refers to JBS S.A.'s operations globally. More detailed information can be found in the JBS ESG Hub and the Disclosure Hub, a non-financial information center that centralizes a set of indicators based on the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) standards. The information included in this report does not refer to the entity JBS N.V., established in June 2025.

This Sustainability Report ("Report") has been prepared by JBS and has not been externally audited/assured except where specifically indicated, does not assess the merits of trading in any of the securities or loans of JBS S.A. or any wholly or partially owned subsidiary or affiliated companies ("JBS Group") named herein and should not be relied on as a basis for any such transaction or for any other investment decision. This document does not constitute an offer to sell the securities or loans of the JBS Group business or a solicitation of proxies or votes and should not be construed as consisting of investment advice. JBS does not provide any financial, economic, legal, accounting, or tax advice or recommendations. All investments involve risk, and past results do not guarantee future returns. The JBS Group, its directors, officers, employees, or agents expressly disclaim any liability and responsibility for any decisions or actions taken by you and for any damage or losses you may suffer from your use of or reliance on this information.

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The case study examples contained in this Report are provided for illustrative purposes only and are not implemented in all locations or situations. Local rules on which projects, activities or projects may be considered "sustainable," "green," "responsible," "regenerative," "eco," "humane," "circular," "ESG," or similar terms vary from jurisdiction to jurisdiction and this document does not make any representation or warranty as to the accuracy of such descriptions.

This document also contains data on the JBS Group's Scope 1, 2 and 3 emissions. Some of this data is based on estimates, assumptions and uncertainties. Scope 1 and 2 emissions data relates to emissions from JBS Group's facility operations. Scope 3 emissions relate to emissions from the JBS Group's value chain partners and is therefore subject to a range of uncertainties, including that: data used to model animal lifecycle footprints is typically industry estimates rather than direct calculations from individual suppliers; and lifecycle models cover many but not all products and markets. In addition, international standards and protocols relating to Scope 1, 2, and 3 emissions calculations and categorizations also continue to evolve, which may affect the emissions data reported by the JBS Group.

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Statements contained in this report that state the intentions, plans, hopes, beliefs, anticipations, expectations or predictions of the future of the JBS Group and its management are considered forward-looking statements. Without limiting the foregoing, words such as "anticipates," "believes," "estimates," "expects," "intends," "expects," "may," "plans," "projects," "should," "targets," "goals," "aim," "ambition," "strive," "will" and/or the negative thereof and similar words and expressions are intended to identify forward-looking statements. It is important to note that actual results could differ materially from those projected in such forward-looking statements.

Forward-looking statements include, but are not limited to, statements and information regarding the JBS Group's goals and strategy to reduce its operational (Scope 1 & 2) and value chain (Scope 3) emissions. These forward-looking statements are based upon current expectations and assumptions regarding anticipated developments and other factors affecting JBS decision making. Forward-looking statements are based on the current expectations and assumptions of management, and may change as a result of future decisions, expectations, and assumptions of management. They are not historical facts, nor are they guarantees of future performance or outcomes. Because these forward-looking statements involve known and unknown risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements. No assurance can be given that the forward-looking statements in this document will be realized. These forward-looking statements speak only as of the date of this document. Except as required by any applicable law or regulation, the JBS Group expressly disclaims any obligation or undertaking to release publicly any updates or revisions to any forward-looking statements contained herein to reflect any change in the JBS Group's expectations with regard thereto or any change in events, conditions, or circumstances on which any such statement is based.

Factors that could cause actual results to differ materially from those projected in such forward-looking statements include: matters affecting the animal protein industries generally; the ability to execute the JBS Group's business plans to achieve desired cost savings and profitability; future pricing for feed ingredients and the JBS Group's products; outbreaks of animal based diseases, either in the JBS Group's owned, contracted, or at large animal populations, affecting its ability to conduct its operations and/or demand for its products; contamination of products, which has previously and can in the future lead to product liability claims and product recalls; exposure to risks related to product liability, product recalls, property damage and injuries to persons, for which insurance coverage is expensive, limited and potentially inadequate; management of cash resources; restrictions imposed by, and as a result of, the JBS Group's leverage; changes in laws or regulations affecting the JBS Group's operations or the application thereof; new immigration legislation or increased enforcement efforts in connection with existing immigration legislation that cause the costs of doing business to increase, cause the JBS Group to change the way in which it does business, or otherwise disrupt its operations; competitive factors and pricing pressures or the loss of one or more of the JBS Group's largest customers; currency exchange rate fluctuations, trade barriers, exchange controls, expropriation and other risks associated with foreign operations; disruptions in international markets and distribution channels, including, but not limited to, the impacts of the Russia-Ukraine conflict; the risk of cyber-attacks, natural disasters, power losses, unauthorized access, telecommunication failures, and other problems on our information systems; global socio-demographic and economic trends, energy prices, technological innovations and advances, climate-related conditions and weather events, other legislative and regulatory changes, public policies, other unforeseen events or conditions and the impact of uncertainties of litigation and other legal matters. The forward-looking statements in this report speak only as of the date hereof, and the JBS Group assumes no obligation to update any such statement after the date of this release, whether as a result of new information, future developments or otherwise, except as may be required by applicable law.

Actual results could differ materially from those projected in these forward-looking statements because of these factors, many of which are beyond our control. In making this Report, the JBS Group is not assuming any obligation to address or update each or any component in future reports or communications regarding our business or sustainability efforts. The JBS Group will not commit to address how any of these factors may have caused changes to information contained in previous reports or communications. Although we have attempted to describe our sustainability efforts comprehensively, we must caution readers that other factors may prove to be important and affect our future business decisions or results of sustainability efforts.

Questions and requests for additional information can be directed to **sustentabilidade@jbs.com.br** and **ri@jbs.com.br** or found at **https://jbsesg.com**. This report was published in September 2025.

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