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Independent Limited Assurance Report to JBS S.A. on the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement 2024

To JBS S.A.

São Paulo, SP, Brazil

Report on Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement 2024

Conclusion

We have performed a limited assurance engagement on whether the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement of JBS S.A. (“JBS” or “the Company”) for year ended December 31, 2024 has been prepared in accordance with the following “Criteria”:

- The Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard - Revised Edition from WRI (World Resources Institute) and WBCSD (World Business Council for Sustainable Development) - (2004 Revised Edition);
- 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories;
- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement of JBS for the year ended December 31, 2024 is not prepared, in all material respects, in accordance with Criteria.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under this standard are further described in the “Our responsibilities” section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).



Our firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities for the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement

The Company's management is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement such that it is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement and appropriately referring to or describing the criteria used; and
- preparing the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement in accordance with the Criteria.

Inherent limitations in preparing the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement

As described in the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement, GHG emissions quantification is subject to significant inherent measurement uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values to combine emissions of different gases. Greenhouse gas quantification is unavoidably subject to significant inherent uncertainty as a result of both scientific and estimation uncertainty. Estimation uncertainty can arise because of:

- the inherent uncertainty in quantifying inputs, such as activity data and emission factors, that are used in mathematical models to estimate emissions (measurement uncertainty);
- the inability of such models to precisely and accurately characterise under all circumstances the relationships between various inputs and the resultant emissions (model uncertainty); and
- the fact that uncertainty can increase as emission quantities with different levels of measurement and calculation uncertainty are aggregated (aggregation uncertainty).

The selection by management of a different but acceptable measurement method, input data, or model assumptions, or a different point value within the range of reasonable values produced by the model, could have resulted in materially different amounts or metrics being reported. Furthermore, the information included in the GHG Statement is based on historical information that is both quantitative and qualitative in nature. Accordingly, it does not provide information about future reporting periods.



Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to JBS.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- a) Evaluated the suitability in the circumstances of JBS's use of the Criteria, as the basis for preparing the sustainability information;
- b) Through inquiries, obtained an understanding of JBS's control environment, processes and information systems relevant to the preparation of the sustainability information, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- c) Evaluated whether JBS's methods for developing estimates are appropriate and had been consistently applied, but our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate JBS's estimates;
- d) Undertook site visits at three of JBS's ninety-eight manufacturing sites and one administrative site; we selected these sites based on the contribution of the site sustainability information to the aggregate sustainability information, and include a site as unexpected random sample to visit;
- e) Inspected, at each site visited, a limited number of items to or from supporting records, as appropriate;
- f) Considered the presentation and disclosure of the sustainability information; and
- g) Reperform the calculation data of greenhouse gas emissions taking into consideration Scope 1 (direct greenhouse gas emissions) and Scope 2 (indirect greenhouse gas emissions from energy purchased using the location-based and market-based methods).



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

São Paulo, September 5, 2025

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

A handwritten signature in black ink, appearing to read 'Flávio Gozzoli Gonçalves'.

Flávio Gozzoli Gonçalves
Accountant CRC 1SP290557/O-2

Attachment 1: Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement 2024



Monitoring Year
2024

Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement

JBS SA

Av. Marginal Direita do Tietê, 500 - Vila Jaguara,
São Paulo - SP, 05118-100, Brazil

Date: September 5, 2025

OVERVIEW

As a major focus area, JBS SA is dedicated to improving our collection, and calculation of greenhouse gas (GHG) emissions.

JBS SA collects, calculates, and reports GHG emissions in accordance with:

- The Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard - Revised Edition from WRI (World Resources Institute) and WBCSD (World Business Council for Sustainable Development) - (2004 Revised Edition)
- 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories
- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

2024 Market-Based Emissions (Metric Tons of CO₂e)

Business Unit	Scope 1	Scope 2	Total Scope 1 and 2
JBS Brazil	863,159	154,046	1,017,205
JBS Australia	703,411	312,802	1,016,212
JBS USA	1,025,475	473,076	1,498,551
JBS Canada	65,069	44,595	109,663
Pilgrim's USA	588,271	423,753	1,012,024
Pilgrim's Europe*	313,846	21,319	335,165
Pilgrim's Mexico	125,273	104,089	229,361
Total Emissions	3,684,503	1,533,679	5,218,182

Totals may not match due to rounding.

*Please note Moy Park, Pilgrim's UK, and Pilgrim's Food Masters were consolidated into Pilgrim's Europe in 2024.

2024 Location-Based Emissions (Metric Tons of CO₂e)

Business Unit	Scope 1	Scope 2	Total Scope 1 and 2
JBS Brazil	863,159	154,046	1,017,205
JBS Australia	703,411	233,836	937,247
JBS USA	1,025,475	505,157	1,530,632
JBS Canada	65,069	44,595	109,663
Pilgrim's USA	588,271	430,245	1,018,516
Pilgrim's Europe*	313,846	81,533	395,379
Pilgrim's Mexico	125,273	104,089	229,361
Total Emissions	3,684,503	1,553,501	5,238,003

Totals may not match due to rounding.

*Please note Moy Park, Pilgrim's UK, and Pilgrim's Food Masters were consolidated into Pilgrim's Europe in 2024.

Inherent limitations in preparing the Scope 1 and 2 Greenhouse Gas Emissions Inventory Statement:

GHG emissions quantification is subject to significant inherent measurement uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values to combine emissions of different gases. Greenhouse gas quantification is unavoidably subject to significant inherent uncertainty because of both scientific and estimation uncertainty. Estimation uncertainty can arise because of:

- The inherent uncertainty in quantifying inputs, such as activity data and emission factors, that are used in mathematical models to estimate emissions (measurement uncertainty).
- The inability of such models to characterize under all circumstances the relationships precisely and accurately between various inputs and the resultant emissions (model uncertainty).
- The fact that uncertainty can increase as emission quantities with different levels of measurement and calculation uncertainty are aggregated (aggregation uncertainty).
- Lastly, the selection by management of a different but acceptable measurement method, input data, or model assumptions, or a different point value within the range of reasonable values produced by the model, could have resulted in materially different amounts or metrics being reported. Furthermore, the information included in the GHG Statement is based on historical information that is both quantitative and qualitative in nature. Accordingly, it does not provide information about future reporting periods.