



Non-Financial Disclosure Report 2025



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General Information

About This Report

The *JBS N.V. 2025 Non-Financial Disclosure Report* is the Company's primary source of information on sustainability-related matters and non-financial performance. The report provides an overview of the environmental, social, and governance topics most relevant to the Company, including JBS N.V.'s goals, actions, and progress to benefit people, animals, and the environment. The disclosures contained in this report are intended to present a complete and transparent view of JBS N.V.'s material sustainability topics and performance during the reporting period.

This report covers JBS N.V.'s ("the Company" or "JBS") global operations and includes all entities consolidated in the Company's financial statements as of December 31, 2025, ensuring consistency between financial and non-financial reporting. The quantitative information presented herein is based on internal data. Where complete primary data are not available, reasonable estimates or approximation methodologies have been applied to provide relevant and meaningful information for decision-making. Further details regarding the reporting scope, methodologies, assumptions, and use of estimates are provided in the [Appendices](#) of this report.

This Non-Financial Disclosure Report covers the period from January 1, 2025, to December 31, 2025, unless otherwise stated. It has been prepared in consideration of relevant international sustainability reporting frameworks and standards, with supervision from the Sustainability Committee of the JBS Board of Directors. It is intended to complement JBS N.V.'s annual financial reporting.

EVOLUTION OF REPORTING

Over the last decade, JBS N.V. has continuously strengthened its sustainability reporting practices, reflecting their increasing importance to the Company's business operations and stakeholders.

This latest 2025 report demonstrates JBS N.V.'s ongoing progress in adopting applicable legal and regulatory requirements in addition to relevant frameworks and standards. This evolution reinforces the Company's commitment to improving the quality, reliability, and usefulness of the information disclosed, meeting the evolving expectations of investors, customers, team members, and other stakeholders.

The disclosures contained herein have taken on the guide of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), the International Financial Reporting Standards (IFRS) S1 and S2, and the European Sustainability Reporting Standards (ESRS).

INDEPENDENT ASSURANCE

JBS N.V. engaged KPMG to provide independent limited assurance on the preparation of its 2025 Scope 1, 2, and 3 greenhouse gas (GHG) emissions in accordance with [The 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, the [2006 IPCC \(Intergovernmental Panel on Climate Change\) Guidelines for National Greenhouse Gas Inventories](#), and the [2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories](#).

KPMG's Independent Limited Assurance Report is available on our [website](#).

Business Profile

JBS N.V. is a global food and protein company with nearly 650 operations spanning seven continents. Through strategic acquisitions and capital investment, we have created a diversified global platform that allows us to prepare, package and deliver fresh and frozen, value-added and branded beef, poultry, pork, fish, lamb, and egg products to leading retailers and foodservice customers. We sell our products to more than 330,000 customers worldwide in approximately 200 countries on six continents. As of December 31, 2025, JBS N.V. was:

- the #1 global beef producer in terms of capacity, according to Nebraska Public Media, with operations in the U.S., Australia, Canada and Brazil and an aggregate daily processing capacity of more than 78,000 heads of cattle;
- the #1 global poultry producer in terms of capacity, with operations in the U.S., Brazil, United Kingdom, Mexico, Puerto Rico and Europe, and an aggregate daily processing capacity of more than 14.0 million chickens according to WATT Poultry, a global resource for the poultry meat industries;
- the #2 largest global pork producer in terms of capacity, with operations in the U.S., Brazil, the United Kingdom, Australia and Europe, and an aggregate daily processing capacity of more than 149,000 hogs according to WATT Poultry;
- a leading lamb producer in terms of capacity, according to Levante, with operations in Australia and Europe and an aggregate daily processing capacity of more than 23,500 head;
- a leading regional fish producer in terms of capacity, according to Forbes, with operations in Australia and an aggregate daily processing capacity of approximately 200 tons;
- a leading table eggs producer in Brazil, with operation in six Brazilian states, and an aggregate capacity of approximately 4 billion table eggs per year;
- and a significant global producer of value-added and branded meat products.

We primarily sell protein products, which include fresh and frozen cuts of beef, pork, lamb, fish, whole chickens, chicken parts and egg, to retailers (such as supermarkets, club stores and other retail distributors), and foodservice companies (such as restaurants, hotels, foodservice distributors, and additional processors). Our food products are

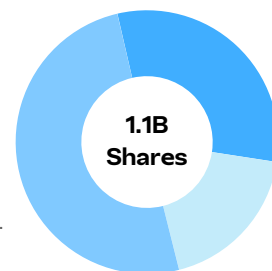
marketed under a variety of national and regional brands. We also produce value-added and branded products marketed, primarily under our portfolio of widely recognized consumer brands in some of our key markets. We are geographically diversified, with production facilities strategically located to optimize both raw material supply and proximity to consumer markets.

Ownership Structure

From 2007 through June 2025, JBS was listed on the Novo Mercado segment of the Brazilian Stock Exchange (B3) under the ticker symbol JBSS3. As part of this listing, the Company adhered to governance and disclosure standards that exceeded legal requirements, including the exclusive issuance of common shares to enhance shareholder rights and transparency. As of June 2025, JBS completed its dual listing process on the New York Stock Exchange (NYSE) and B3 – a historic milestone reflecting the Company's global presence and its international operations. Under this new structure, the Company remains listed in Brazil through Brazilian Depository Receipts (BDRs) (JBSS32) on B3, in addition to being traded on the NYSE under the code "JBS". The dual listing strengthens our access to global capital markets and enhances our ability to generate long-term value for shareholders, employees, and the communities we serve. Aligning the capital structure with JBS's global and diversified profile will strengthen its financial management capabilities and expand its investor resource base. For more information about JBS, please visit our [Investor Relations website](#).

SHARE AND OWNERSHIP STRUCTURE¹

US\$15.4B
Total Market
Capitalization



J&F Investments
Luxembourg S.à r.l.
50.31%

Other
noncontrolling
shareholders
31.04%

BNDES
Participações S.A. -
BNDESPAR
18.65%

¹ Valid for December 31, 2025.

Governance Structure

MANAGEMENT AND OVERSIGHT

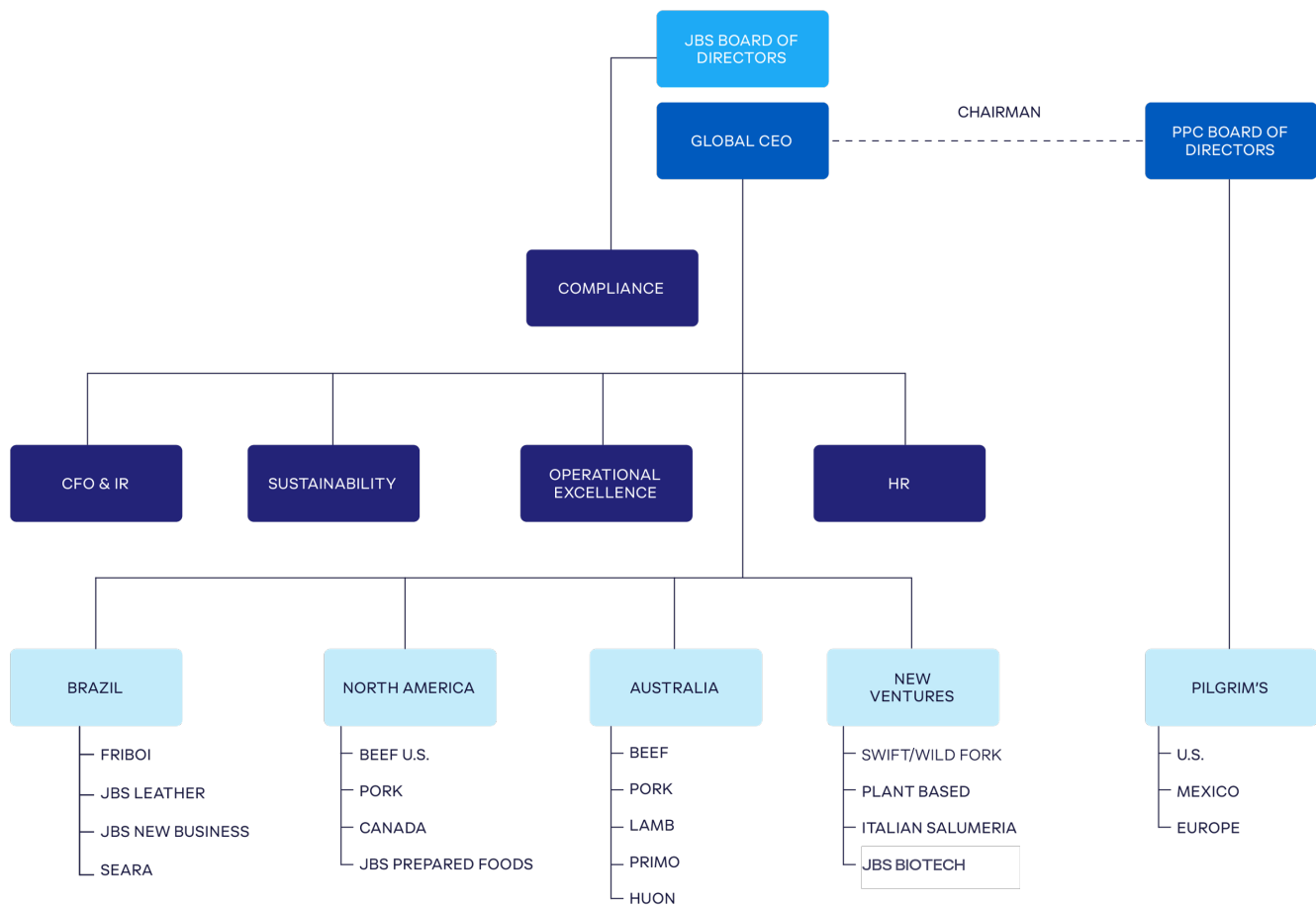
At JBS, effective governance is fundamental to our corporate philosophy. It underpins our ability to deliver on our sustainability goals and create long-term value for all stakeholders. Our governance structure promotes responsible decision-making, transparency, and accountability across all levels of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

2025 GOVERNANCE STRUCTURE

JBS N.V., a Dutch public limited liability company, results from the conversion of JBS B.V., a Dutch private limited liability company, into JBS N.V. on

May 24, 2025. The securities of the Company are listed on the NYSE and B3. The Company has its corporate seat in Amsterdam, the Netherlands, its address at Stroombaan 16, 1181 VX Amstelveen, Netherlands, and is registered with the Dutch Trade Register under number 76063305. The controlling shareholders, the Global Chief Executive Officer (CEO), and the Global Chief Financial Officer (CFO) are based in Brazil, and the Company has other key management centers in Greeley (USA), Amstelveen (Netherlands), São Paulo (Brazil), London (United Kingdom) and Brisbane (Australia).

The Company is governed by the laws of the Netherlands, the DCGC (Dutch Corporate Governance Code) and the Articles of Association. The DCGC contains governance principles and best practices for one-tier boards, Executive and Non-Executive directors, shareholders and General Meetings.



One-tier Board

During the 2025 period covered by this report, the JBS N.V One-tier Board (Single-tier board of directors, combining both executive and supervisory functions) served as the highest governance body in our company. In this model, the Company must appoint at least one (1) and at most three (3) Executive Directors and at least three (3) and at most ten (10) Non-Executive Directors. The number of Executive and Non-Executive Directors is determined by the Board, in accordance with the Articles of Association.

In practice, The Board as a whole is responsible for the strategy of the Company with a focus on sustainable long-term value creation for the Company, taking into account the relevant stakeholders' interests. The Board may allocate its duties and powers among the Directors in accordance with the Board Regulations or otherwise in writing. The supervisory role may not be taken away from the Non-Executive Directors by a division of tasks.

The Executive Directors are primarily responsible for all day-to-day operations of the Company and the enterprise connected with it, under responsibility of the Board as a whole and managing risk, appointing and dismissing the senior internal auditor, annual assessment of the way in which the internal audit function fulfils its responsibility and approving the audit plan drawn up by the internal audit function. The Non-Executive Directors oversee the performance of the Executive Management, the implementation of the strategy, and the quality of financial and sustainability reporting, with the support of committees. For more information, please visit the Company's [website](#).

All current members of the Board were appointed pursuant to a written resolution of the General Meeting, with their appointment becoming effective on 12 June 2025. The term of office of each Director will end at the close of the Company's annual General Meeting to be held in 2026.

In 2025, our Board comprised nine members:

Name	Age	Gender	Nationality	Position
Gilberto Tomazoni	67	Male	Brazilian	Executive Director with the title Global Chief Executive Officer
Jeremiah O'Callaghan	72	Male	Irish	Non-Executive Director with the title Chairman
Wesley Mendonça Batista	56	Male	Brazilian	Non-Executive Director
Joesley Mendonça Batista	54	Male	Brazilian	Non-Executive Director
Kátia Regina de Abreu Gomes	64	Female	Brazilian	Non-Executive Director
Paulo Bernardo Silva	74	Male	Brazilian	Non-Executive Director
Carlos Hamilton Vasconcelos Araújo	61	Male	Brazilian	Non-Executive Director (Lead Independent Director)
Henrique de Campos Meirelles	80	Male	Brazilian	Non-Executive Director
Raul Alfredo Padilla	70	Male	Argentinian	Non-Executive Director

Board Advisory Committees

In 2025, the JBS Board was supported by four Advisory Committees (Committees) that guided strategic decisions and enhanced oversight of critical business areas.

SUSTAINABILITY COMMITTEE

The Sustainability Committee advises the Board on its responsibilities related to sustainability, covering environmental, social, and governance aspects. Its main responsibilities include supporting the definition and review of the Company's sustainability strategy; overseeing climate-related risks and opportunities; monitoring and evaluating policies, practices, and initiatives to ensure compliance with legal requirements and market standards; overseeing the Company's commitment to environmental and social responsibility; supervising public disclosures on sustainability; and monitoring actions and audits related to these matters.

The Committee is composed of three Non-Executive Directors and one Executive Director, with a majority of independent members. Since 2025, the Committee met twice, considering that the dual listing took place in June.

AUDIT COMMITTEE

The Audit Committee is responsible for assisting the Board in overseeing the integrity and quality of the Company's financial statements, the effectiveness of internal control and risk management systems, compliance with legal and regulatory requirements, as well as the independence and performance of external auditors and internal audit. It also oversees required audit-related disclosures.

The Committee is composed of at least three Non-Executive Directors and currently consists of three independent members with appropriate financial qualifications, including a financial expert. It meets at least four times per year and may hold additional meetings when necessary, including with internal and external auditors.

COMPENSATION COMMITTEE

The Compensation Committee is responsible for advising the Board on matters related to Directors' remuneration and the Company's remuneration policy. Its main responsibilities include determining the individual remuneration of Directors in accordance with the applicable policy; proposing amendments to the Remuneration Policy; overseeing its implementation; ensuring compliance with applicable laws and regulations; preparing remuneration reports and required disclosures; and administering incentive and benefit plans, including variable and long-term compensation plans. The Committee is composed of two Non-Executive Directors and one Executive Director and currently consists of three members. In 2025, the Committee met once, considering that the dual listing took place in June.

NOMINATION COMMITTEE

The Nominating Committee is responsible for advising the Board on matters related to the composition, evaluation, and succession of the Board. Its main responsibilities include defining criteria and processes for the selection of Directors; periodically assessing the structure, composition, and performance of the Board and its members; recommending appointments, reappointments, and the assessment of Directors' independence; planning succession; overseeing policies for the selection and evaluation of senior management; evaluating candidates for the Board; and supporting the evaluation of the CEO's performance and that of the committees themselves. The Committee is composed of at least three Non-Executive Directors and is currently made up of three members.

Board Education and Training

All members of our One-tier Board and Committees complete annual training on the company's [Code of Conduct and Ethics](#). Additional training is provided whenever relevant or necessary to support members' continuous learning – either through internal sessions led by team members with subject-matter expertise or through programs administered by external advisors.

ESG Organizational Leadership

Sustainability Governance

JBS has a robust and integrated ESG governance structure in which the Board of Directors, through the Sustainability Committee and in coordination with executive management and business teams, guides strategy and oversight of environmental, social, and governance matters to ensure accountability, transparency, and long-term value creation.

Sustainability at JBS is led by our Global Chief Sustainability Officer (CSO), who reports directly to the Global CEO. Under the CSO’s leadership, our sustainability team includes both global and regional leaders, integrating global oversight and alignment with local ownership and agility. 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 is central to interpreting, recommending, and integrating industry best practices, monitoring compliance with evolving sustainability standards, and promoting continuous improvements in sustainability performance across all business units.

PILGRIM'S PRIDE CORPORATION

At the subsidiary level, the Pilgrim’s Sustainability Committee supports the Pilgrim’s Board of Directors in overseeing sustainability 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.

To drive accountability for sustainability-related matters, Pilgrim’s uses its annual budgeting process to establish strategies, plans, and risk mitigation tactics, reinforced by key performance indicators linked to compensation for both senior executive and facility-level personnel. Progress against these metrics is reviewed at least monthly and evaluated by external agencies.



Materiality Assessment

In 2025, JBS N.V. completed a double materiality assessment (DMA) to identify and assess sustainability related impacts, risks, and opportunities across its value chain. This assessment was conducted in alignment with the European Sustainability Reporting Standards (ESRS) and broader evolving sustainability disclosure expectations. By considering both financial materiality and the Company's wider environmental and social impacts, the DMA will inform the continuous enhancement of JBS's sustainability strategy and support compliance with emerging global and regional reporting requirements, including the European Union Corporate Sustainability Reporting Directive (EU CSRD).

The DMA was conducted on a globally consolidated basis, covering our own operations and our value chain, consistent with the scope of JBS's financial reporting. We followed a documented methodology designed to promote comparability across business units and geographies. To support the identification of entity-specific matters, JBS analyzed information from different organizations, including its Enterprise Risk Management risk mapping and related sustainability risk registers, as well as the Sustainability Accounting Standards Board (SASB) Standard for Meat, Poultry and Dairy, used as an external industry reference.

Strategic Framework

At JBS, our sustainability framework is a disciplined, business-focused approach that reinforces the economic performance of our core operations, accelerates progress to improve efficiency and reduce waste, and helps to build long-term resilience and mitigate food insecurity across our value chain. We produce affordable high-quality food products while striving to reduce waste, expand circular economy opportunities, and protect environmental quality. We understand that a thriving JBS is related to the well-being of the communities we call home and the ecosystems we depend upon.

Our ambition is to help feed a growing world while endeavoring to reduce the environmental footprint of our operations and the broader food value chain. Our opportunity is to help address increasing global demand for protein responsibly, and we believe that effective management practices improve efficiency, enhance productivity, and transform waste streams into new co-products and renewable energy that contribute to long-term business success. Our sustainability framework is built on three key pillars:

Maintain excellence	We focus on and uphold team member safety, ethics and compliance, and corporate culture as foundational to our Company's success.
Drive progress	We improve our operations and management discipline with the goal of improving water and energy efficiency while reducing greenhouse gas emissions intensity of our products and businesses.
Build resilience	We collaborate to support producers with their adoption of regenerative practices and improve supply chain transparency to mitigate deforestation risks.

By working to integrate sustainability into our operations and supply chains, JBS is helping to create shared value for customers, communities, and the planet – supporting responsible growth.

Business Model Integration

In 2025, we strengthened the integration of ESG-related impact, risk, and opportunity (IRO) analysis into our business strategy, enhancing the Company's ability to plan, allocate resources, and track performance.

JBS oversees the implementation and monitoring of its strategy through the governance framework outlined in [Governance Structure](#). This framework establishes accountability and incorporates periodic reviews to ensure alignment between strategic objectives and IRO priorities. By aligning ESG goals with our strategic pillars and embedding them across operational processes and our value chain, JBS integrates sustainability considerations into how our businesses create value and manage risks.

Our Purpose: To feed a growing world responsibly and sustainably

PILLAR 1 MAINTAIN EXCELLENCE

Building on strong foundations, prioritizing safety, integrity, and a culture of care, to protect our people and strengthen trust across our value chain.

PILLAR 2 DRIVE PROGRESS

Accelerating near- and long-term climate, energy, and water initiatives to reduce environmental impact and strengthen resilience.

PILLAR 3 BUILD RESILIENCE

Mitigating risk across the value chain through responsible sourcing, transparency, and supporting agricultural producers.

Our Global Goals

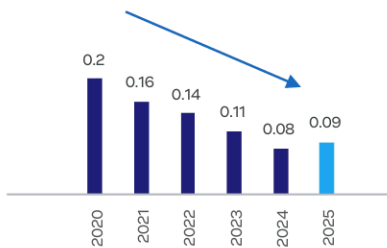
HEALTH & SAFETY

Goal

Improve Global Safety Index¹ by **10% year over year**

Progress

Achieved a **55% improvement** since 2020 but saw a slight increase compared to 2024



CLIMATE

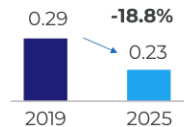
Near-term Goal

Reduce Scope 1 & 2 emissions intensity (tCO₂e/t of finished product) by **30% by 2030** (2019 baseline)

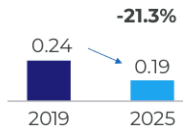
Long-term Goal

Reduce Scope 1 & 2 emissions intensity (tCO₂e/t of finished product) by **70% across JBS processing facilities by 2050** (2019 baseline)

Near-term Goal Progress:



Long-term Goal Progress:



SUPPLY CHAIN RESILIENCY

Goal

Support farmers with their adoption of regenerative practices, innovative technologies, and agronomic technical assistance to enhance productivity and mitigate GHG emissions

Progress

Continued to expand supplier support and verification among priority regions through initiatives such as JBS Farm Assurance in Australia, JBS Green Offices in Brazil, and others

- Assisted in 2025:
- Farms – 1,166
 - Hectares – 76,450

PEOPLE DEVELOPMENT



Goal

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

Progress

Provided more than **18.2M training hours** to improve team members' professional skills and career opportunities in 2025

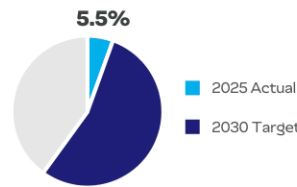
Enrolled more than **840 team members** and/or their dependents in tuition-free higher education classes across 50+ colleges via JBS Better Futures in 2025

ENERGY

Goal

Reach **60% renewable electricity** by 2030

Progress



SUPPLY CHAIN TRANSPARENCY

Goal

Improve transparency of priority agricultural supply chains to address deforestation risks in Brazil

Progress

Brazilian Farms Regularized by JBS Green Offices

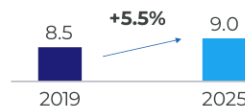


WATER

Goal

Reduce water use intensity (m³/t of finished product) by **15% by 2030** (2019 baseline)

Progress



A safe, skilled workforce is the cornerstone of sustainable growth and responsible operations.

These actions help meet global goals while also improving the efficiency and performance of our business.

A resilient and transparent supply chain helps to steward ecosystems, support rural livelihoods, and provide sustainable protein for a growing world.

The background of the page is a solid blue gradient, transitioning from a lighter blue at the top to a darker blue at the bottom. Overlaid on this gradient is a repeating pattern of stylized, curved shapes. Each shape is a thick, blue arc that curves from the top-left towards the bottom-right, resembling a stylized 'C' or a partial circle. These shapes are arranged in a grid-like pattern, with each shape slightly offset from the one above and to the left, creating a sense of depth and movement.

Performance Disclosures



Environmental Disclosures

Environmental

JBS monitors and manages key environmental aspects across its operations, including climate, energy, water, biodiversity, waste, and recycling. We also remain attentive to opportunities related to circular economy practices, seeking to optimize resource use and reducing environmental impacts.

ENVIRONMENTAL MANAGEMENT APPROACH

Our approach to environmental management is guided by our [Global Environment and Biodiversity Policy](#). Our facilities are subject to applicable laws and regulations and, in most cases, follow internally audited Environmental Management Systems (EMS) based on ISO 14001 standards. In 2025, 36 JBS facilities achieved third-party certification to ISO 14001. JBS monitors environmental performance indicators across operations daily, with executive leadership conducting periodic briefings. Regional committees meet regularly to address environmental challenges, collaborate on new solutions, and drive performance improvement.

Nearly every JBS facility has a dedicated environmental manager, environmental health and safety (EHS) manager, or officer responsible for monitoring compliance and performance, while corporate environmental teams provide expertise, share best practices, and assist with complex challenges.

Employee education and training programs are provided to raise awareness about environmental impacts and promote sustainable practices. In addition, 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 are intended to equip our team members with the knowledge and tools needed to drive meaningful environmental improvements and support our broader sustainability goals.

Beyond our own operations, JBS works closely with its supply chain to improve environmental and sustainability outcomes. Our [Global Business Associate Code of Conduct](#) 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.

Climate

As a global leader in the food industry, JBS recognizes its responsibility to take actions addressing 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 farmers and ranchers, customers, researchers, policymakers, industry groups, and other stakeholders, we aim to develop solutions that balance sustainability with food production.

Our Climate Strategy

Building climate resiliency is essential for the long-term sustainability of our operations, supply chains, and the communities we serve. While reducing GHG emissions intensity 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, and at the same time focus on key areas critical to climate adaptation and mitigation: deforestation prevention, pasture management, soil health, water stewardship, animal health, and circular economy solutions.

Climate Risks and Opportunities Management Approach

STRATEGY

The relationship between climate change and food security presents both risks and opportunities for global food production systems. In 2025, JBS N.V. undertook a companywide risk assessment to evaluate climate-related impacts, risks, and opportunities (IROs) across its operations and value chain. The approach was comprehensive, multidisciplinary, and multi-regional, and it was applied across the organization globally.

This process resulted in a prioritized list of IROs based on the Company's financial materiality assessment, conducted by an independent third party and in accordance with JBS's established criteria and thresholds. The assessment considered both the likelihood of occurrence and the magnitude of potential financial impacts, using qualitative and quantitative factors, informed judgment, and underlying assumptions. The time horizons over which JBS prepared its sustainability statements are adopted based on its financial statements and include the following:

- **Short-term time horizon:** less than 1 year
- **Medium-term time horizon:** 1 to 5 years
- **Long-term time horizon:** more than 5 years

CLIMATE-RELATED SCENARIOS AND RESILIENCE

JBS acknowledges the relevance of climate scenario analysis as a tool to assess the Company's strategic resilience to potential climate-related risks and opportunities. We continue to evaluate methodologies, data needs, and reference scenarios that may be appropriate for future scenario analyses. These efforts aim to enhance understanding of how different climate pathways could influence our operating environment and long-term decision-making. We plan to review and strengthen our climate risk analyses to ensure greater integration with our corporate reporting processes.

CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES ASSESSMENT

The process taken to identify potential climate-related impacts, risks, and opportunities ("IROs") combined analysis of internal and external sources with structured engagement of internal experts to address both transition and physical risk categories.

A total of 114 subject-matter experts from different business areas participated through interviews and document reviews, contributing information relevant to climate-related risks and opportunities. This approach supported the identification of risk drivers in line with the Company's operational context. Each IRO was classified by nature (impact, risk, or opportunity), time horizon (short, medium, or long term), and position in the value chain (upstream, own operations, or downstream). This categorization distinguishes between potential transition risks (associated with policy, market, or consumer changes) and potential physical risks (related to variations in climatic conditions or extreme weather events).

The financial materiality of each IRO was assessed through a combination of qualitative and quantitative analysis, considering:

- **Magnitude** of potential financial impact, across different time horizons; and
- **Likelihood** of occurrence, considering historical events, existing programs, and preventive measures documented within JBS's risk management procedures

IROs that met the established materiality thresholds were classified as financially material according to management-approved criteria. Based on the financial materiality assessment conducted, none of the climate-related opportunities identified through the process met the threshold established by the Company. Although such opportunities may exist, their expected financial magnitude or likelihood did not reach the level required for material classification under the defined criteria. These aspects continue to be monitored for potential future relevance.

This reporting cycle presents the following financially-material risks:

Potential Physical Risks

RO.1	Risk of extreme weather events
Topic	Climate change adaptation
Description	Extreme weather events and long-term climatic shifts may impact availability, quality, and cost of agricultural commodities.
Time Period	Long-term
Geography Concentration	Globally
Value Chain Impact	Upstream Own Operations
Likelihood	Likely
Impacts	High

RO.2	Risk of failure to adapt to physical effects of climate change
Topic	Climate change adaptation
Description	Extreme weather events and long-term climatic shifts may impact supply chain and operational infrastructure.
Time Period	Long-term
Geography Concentration	Globally
Value Chain Impact	Own Operations
Likelihood	Likely
Impacts	High

Potential Transition Risks

RO.3	Risk of increased regulation on energy
Topic	Energy
Description	Increased regulatory requirements, global inflation and energy scarcity driving up the cost and taxes on energy and fuel may increase transportation and operational costs.
Time Period	Long-term
Geography Concentration	Globally
Value Chain Impact	Own Operations Downstream
Likelihood	Likely
Impacts	High

Climate Targets and Metrics

OUR GOALS

We aim to be aligned with global climate ambitions as we continue to support agriculture's vital role in feeding a growing world, while also addressing the agrifood system's climate-related impacts and risks. Our sustainability framework is built on near-term, verifiable reductions as the basis for long-term success, creating a disciplined path toward meaningful climate action.

We support transparency and measurable impact on emission reductions we directly control (Scope 1 and Scope 2), with time-bound goals, operational KPIs, and independent assurance audits. By prioritizing the production efficiency of our suppliers, we can strengthen producer success and supply chain resilience while also decreasing Scope 3 emissions intensity. This allows us to address real risk drivers, satisfy customer and investor expectations, and protect long-term access to affordable food.

Our climate change reduction goals serve as our foundation for impact. However, our success toward these goals will require collaboration and alignment, as well as resources and efforts by experts, customers, governments, and partners throughout our supply chain. As new opportunities arise, we expect to build upon this foundation across the globe to expand our ambitions and accelerate progress further.

SHORT-TERM GOAL PROGRESS

Goal: Reduce Scope 1 & 2 emissions intensity (tCO₂e/t) by 30% by 2030 (2019 baseline)

JBS Global	2019	2025	% Reduction
Scope 1 and 2 Intensity	0.2858	0.2320	18.8%

LONG-TERM GOAL PROGRESS

Goal: Reduce Scope 1 & 2 emissions intensity (tCO₂e/t) by 70% across JBS processing facilities by 2050 (2019 baseline)

JBS Global	2019	2025	% Reduction
Scope 1 and 2 Intensity	0.2383	0.1876	21.3%

SUSTAINABILITY-LINKED FRAMEWORKS

The JBS Group has adopted three different Sustainability-Linked Bond ("SLB") Frameworks relating to its climate change reduction goals.

Beginning in 2021, JBS S.A., JBS USA, and Pilgrim's Pride Corporation ("PPC") each adopted Sustainability-Linked Frameworks establishing GHG emissions intensity as a key strategic priority. All three entities share a short-term goal of reducing Scope 1 and Scope 2 GHG emissions intensity by 30% by the end of 2030, measured against a 2019 baseline year, subject to certain exclusions related to significant acquisitions and changes in laws and regulations. Interim performance targets were set for each entity — 16.364% for JBS S.A. by December 31, 2025; 20.300% for JBS USA by December 31, 2026; and 17.679% for PPC by December 31, 2025 — based on linear annual improvements against the baseline. In 2025, both JBS S.A. and PPC surpassed their respective interim targets, achieving GHG emissions intensity reductions of 18.8% and 24.4%, respectively.

SUSTAINABILITY-LINKED BONDS: INTERIM TARGET PROGRESS

SLB	Target Year	Reduction Target	% Reduction	Status
JBS S.A. ¹	2025	16.364%	18.804%	Achieved
JBS USA ¹	2026	20.300%	3.369%	In Progress ²
PPC ³	2025	17.679%	24.358%	Achieved

For more information on our SLBs and third-party assurance, visit our [website](#).

¹ KPI measured in metric tons of carbon dioxide equivalent per metric tons of finished product (tCO₂e/t).

² The JBS USA SLB mid-term target year is set for 2026.

³ KPI measured in metric tons of carbon dioxide equivalent per one hundred pounds of finished product (tCO₂e/100 lbs).

GHG EMISSIONS

We measure, monitor, and report direct (Scope 1) and indirect (Scopes 2 and 3) GHG emissions in metric tons of carbon dioxide equivalent (tCO₂e), 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. For more information about our GHG accounting methodology please see the [Appendices](#).

We have obtained third-party limited assurance for our global Scope 1 and Scope 2 GHG inventories from 2019 to 2025, and global Scope 3 GHG inventories for 2021 and 2025. We will continue to seek annual assurances for our emissions, reinforcing our dedication to accountability and continuous improvement. KPMG's Independent Limited Assurance Report of our 2025 GHG inventory is available on our [website](#).

SCOPE 1 AND 2 EMISSIONS INTENSITY (tCO₂e/t)

JBS Global	2019	2023	2024	2025
Scope 1 and 2 - location-based intensity	0.2876	0.2331	0.2293	0.2354
Scope 1 and 2 - market-based intensity	0.2858	0.2327	0.2285	0.2320

GHG EMISSIONS INVENTORY (tCO₂e)

JBS Global ¹	2019	2023	2024	2025
SCOPE 1²	3,969,811	3,586,401	3,684,503	3,857,850
SCOPE 2 (location-based)³	1,851,225	1,541,754	1,553,501	1,522,436
SCOPE 2 (market-based)⁴	1,814,475	1,532,724	1,533,679	1,444,759
SCOPE 3⁵	n/c	151,531,147	n/c	185,803,740
1: Purchased goods and services ⁶	n/c	143,773,305	n/c	171,064,812
2: Capital goods	n/c	212,946	n/c	882,345
3: Fuel and energy-related activities	n/c	860,260	n/c	483,971
4: Upstream transportation and distribution	n/c	6,182,901	n/c	4,059,681
5: Waste generated in operations	n/c	771,405	n/c	2,347,620
6: Business travel	n/c	14,792	n/c	17,592
7: Employee commuting	n/c	181,628	n/c	689,706
8: Upstream leased assets	n/c	71,272	n/c	Not Relevant
9: Downstream transportation and distribution	n/c	2,294,512	n/c	2,529,303
10: Processing of sold products	n/c	1,321,401	n/c	1,288,633
11: Use of sold products	n/c	3,434,561	n/c	Not Reported
12: End-of-life treatment of sold products	n/c	1,375,408	n/c	2,085,945
13: Downstream leased assets	n/c	0	n/c	Not Relevant
14: Franchises	n/c	0	n/c	Not Relevant
15: Investments	n/c	36,756	n/c	354,132
TOTAL⁷	5,784,286	156,650,272	156,749,329	191,106,349

¹ 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.

² Includes direct emissions from stationary combustion, mobile combustion, agriculture, waste, and effluent, and fugitive and process emissions in JBS-owned facilities.

³ Includes indirect emissions from purchased electricity, steam, heat, and cooling. Purchased electricity is calculated using location-based methodology.

⁴ Includes indirect emissions from purchased electricity, steam, heat, and cooling. Purchased electricity is calculated using market-based methodology.

⁵ Includes all other indirect emissions in our value chain, both upstream and downstream from JBS operations.

⁶ Does not include emissions associated with land use change as those calculations are currently being refined.

⁷ Uses the market-based method for calculating Scope 2 GHG emissions.

Energy Management

Energy is a critical input across our value chain, from commodity production to processing and distribution. Effective energy management reduces costs, improves efficiency, lowers GHG emissions, and strengthens business resilience. Guided by our global sustainability goals, internal policies, and applicable regulations, we focus on reducing energy consumption, improving efficiency, and expanding renewable energy use. As a material topic, we address energy management through a comprehensive, four-pronged strategy:

- **Identifying opportunities:** We identify energy-saving opportunities through best practice sharing, monitoring systems, and energy audits to benchmark performance and prioritize high-impact projects.
- **Implementing behavioral improvements:** We set facility-level energy KPIs and train employees to adopt low- or no-cost practices that reduce energy use and emissions.
- **Approving capital expenditure upgrades:** We invest in equipment modernization, waste heat recovery, and process improvements, including high-efficiency motors, smart building systems, and combined heat and power systems.
- **Scaling renewable energy adoption:** Where direct decarbonization is challenging, we produce renewable energy onsite and procure virtual power purchase agreements, including solar, wind, and other clean sources.

This strategy applies to all sources of energy consumption and is supported by environmental data management systems at the business unit and facility levels. We track total energy use, renewable energy use, and energy intensity to monitor progress and identify further improvement.

¹ Includes direct (electricity generated on-site, stationary combustion, and mobile combustion) and indirect (purchased electricity, steam, heat, and cooling) energy consumption.

² Includes indirect energy consumption (purchased electricity, steam, heat, and cooling).

³ Includes direct energy consumption (stationary combustion and mobile combustion).

Energy Consumption

JBS monitors energy consumption; aiming to improve efficiency, reduce energy intensity, and support lower-emission sources. Energy inputs vary by facility, and the Company reports the following data using recognized reporting protocols and internal data systems.

TOTAL ENERGY CONSUMPTION (MWh)¹

JBS Global	2023	2024	2025
Energy Consumption	21,968,506	23,280,993	22,333,083
Energy Intensity	0.99	1.02	0.98
Renewable Energy Use (%)	35.8%	38.1%	31.3%
Non-renewable Energy Use (%)	64.2%	61.9%	68.7%

ELECTRICITY CONSUMPTION (MWh)²

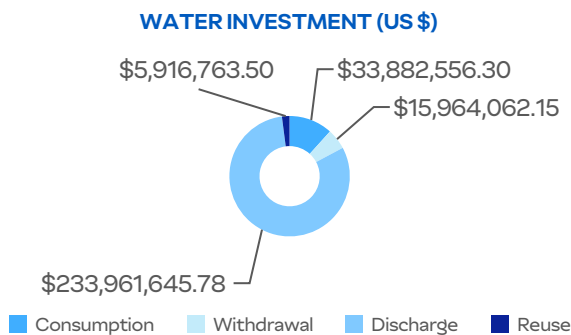
JBS Global	2023	2024	2025
Electricity Consumption	6,063,684	6,058,053	6,558,749
Electricity Intensity	0.27	0.26	0.29
Renewable Electricity Use (%)	8.0%	11.5%	5.5%
Non-renewable Electricity Use (%)	92.0%	88.5%	94.5%

FUEL CONSUMPTION (MWh)³

JBS Global	2023	2024	2025
Fuel Consumption	15,904,822	17,222,940	15,774,334
Fuel Intensity	0.72	0.75	0.69
Renewable Fuel Use (%)	46.4%	47.4%	42.1%
Non-renewable Fuel Use (%)	53.6%	52.6%	57.9%

Water Stewardship

Effective water stewardship is critical to the resilience of global communities, ecosystems, and JBS’s operations. Water is a vital resource for the production of safe, high-quality food, and its responsible management is essential in the context of increasing water scarcity, climate related challenges, and heightened regulatory and stakeholder expectations. We recognize our responsibility as one of the largest global food companies to promote responsible water use. In 2025, we invested US\$289.73 million in projects to improve operational efficiency, with a focus on water conservation, water reuse, and reduced water intensity across our own facilities.



In addition, JBS environmental teams actively participate in local watershed and basin management committees, working alongside community members, industry peers, and public authorities. These forums foster collaboration and shared understanding of watershed-specific classifications, regulatory frameworks, management plans, and infrastructure proposals, contributing to more resilient and locally adapted water governance.

Water Management

JBS is focused on reducing water consumption and strengthening water management practices across its global operations. Guided by our [Global Water Stewardship Policy](#), we set a target to reduce our water use intensity (per metric ton of production) by 15% by 2030 (from a 2019 baseline) while continuing to meet our high food safety and operational standards. This aspiration was created to drive continuous improvement across facilities, encouraging innovation in process design, reuse systems, and efficiency technologies that reduce

reliance on new water sources. To support accountability, JBS establishes facility-specific water-use targets and allocates financial resources to initiatives.

Since 2019, the Company’s water use intensity has largely trended upward, driven by the implementation of enhanced health and safety protocols post-COVID-19, improved data capture, and the continued expansion of global operations. JBS is working to manage this trend through targeted initiatives to improve water efficiency across operations. This is demonstrated by our 6.5% reduction in water use intensity from 2024 to 2025. Where possible, efforts are prioritized toward the most water-intensive facilities and those situated in regions facing current or anticipated water stress, with the objective of reducing overall water use intensity while maintaining operational and food safety standards. Water conservation strategies are developed collaboratively across environmental, engineering, operations, and food safety and quality teams to uphold established standards. We track a consistent set of key water performance indicators, including water withdrawal, water reused, and water use intensity (per metric ton of production and per revenue). These metrics allow the Company to identify opportunities for efficiency gains and monitor progress over time.

Wastewater Management

JBS is held to stringent regulatory requirements, permit requirements and standards with a focus on protecting water quality, minimizing environmental impacts, and supporting operational resilience. Wastewater management practices are tailored to the characteristics and regulatory context of each facility. Depending on local requirements and infrastructure, wastewater is either fully treated on-site or pre-treated at JBS facilities prior to discharge to municipal treatment systems. These approaches are designed to ensure compliance with discharge permits while maintaining robust food safety and sanitation standards. In water intensive operations, we have invested in advanced wastewater treatment systems, including covered anaerobic lagoons and effluent treatment plants, which enable both effective treatment and the recovery of methane for use or sale as renewable energy at selected sites. These systems support compliance objectives while contributing to reduced emissions and improved resource efficiency.

WATER CONSUMPTION (m³)

JBS Global	2023	2024	2025
Water Consumption¹	45,755,808	43,389,729	39,170,090
Water Withdrawal	251,941,972	272,357,129	253,136,200
Water Discharge	206,186,164	228,967,400	213,966,110

WATER CONSUMPTION INTENSITY - REVENUE (m³/THOUSANDS US\$)

JBS Global	2023	2024	2025
Water Consumption Intensity	0.66	0.56	0.45
Water Withdrawal Intensity	3.65	3.48	2.91
Water Discharge Intensity	2.99	2.93	2.46

WATER CONSUMPTION INTENSITY - PRODUCTION (m³/t)

JBS Global	2023	2024	2025
Water Consumption Intensity	2.08	1.90	1.71
Water Withdrawal Intensity	11.45	11.92	11.08
Water Discharge Intensity	9.37	10.02	9.36

PRACTICES IN WASTEWATER REUSE

At certain operations, treated wastewater is reused through fertigation systems, providing essential nutrients and water for crop production. This circular approach not only reduces waste but also supports sustainable agricultural practices, contributing to local food systems and reducing reliance on freshwater resources.

WATER REUSE (m³)

JBS Global	2023	2024	2025
Water Reuse	8,425,674	7,315,278	10,510,141

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 not released back to surface water, groundwater, seawater, or a third-party.

COMPLIANCE WITH LOCAL STANDARDS

JBS facilities operate under applicable environmental regulations, permits, and license conditions governing effluent quality and discharge volumes. Facility-specific wastewater management programs define treatment requirements, monitoring protocols, and corrective actions to address site-level risks.

ADVANCED MONITORING AND REPORTING SYSTEMS

To further transparency and precision in water management, JBS uses a combination of measurement tools, internal data management processes, and laboratory analyses to monitor water withdrawal, water discharge, and effluent quality. Water and effluent volumes are measured through equipment such as hydrometers, flow meters, electromagnetic and ultrasonic devices, and Parshall flumes, which are installed at relevant intake and discharge points depending on the facility's infrastructure and monitoring needs. Readings are typically recorded at the site level and consolidated through internal controls and environmental reporting systems to support operational oversight, regulatory compliance, and performance tracking.

Effluent quality is monitored through laboratory analyses where required by local environmental licenses and regulatory permits. Parameters may include indicators such as biochemical oxygen demand (BOD), chemical oxygen demand (COD), oils and greases, nutrients, and pH. The scope of parameters monitored and the frequency of sampling are defined at the facility level, based on applicable jurisdiction-specific requirements, and may vary across business units and regions.

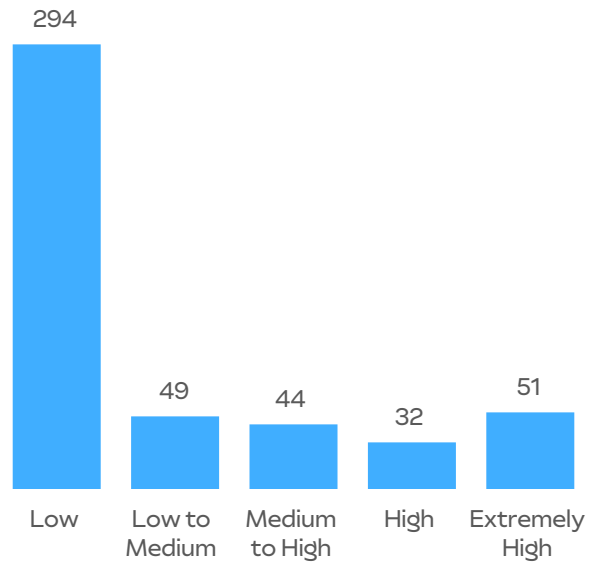
Monitoring frequency varies by country and facility, reflecting local regulatory frameworks and operational risk. In general, facilities with wastewater monitoring systems monitor water volumes and effluent quality at least daily, including parameters such as flow and pH, among others. Reporting to the applicable environmental regulatory authority is conducted monthly, or as otherwise required by local permits and regulations.

WATER RISK ASSESSMENT

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 Water Risk Atlas, 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.

We collaborate with stakeholders, including river basin committees and water authorities, to implement solutions that support long-term resource conservation and compliance with legal standards.

FACILITIES BY WATER RISK CATEGORY



WATER WITHDRAWAL (m³) IN AREAS OF WATER RISK¹

JBS Global	2024	2025
Low - Medium	251,861,195	218,114,430
	89.1%	86.2%
High - Extremely High	30,941,357	35,021,770
	10.9%	13.8%

¹ Areas at water risk are assessed using WRI's baseline water stress indicator which measures the ratio of total water demand to available renewable surface and groundwater supplies. Water demand include domestic, industrial, irrigation, and livestock uses. Available renewable water supplies include the impact of upstream consumptive water users and large dams on downstream water availability. Higher values indicate more competition among users. This global risk assessment may not reflect the actual water stress or risk faced by JBS facilities due to local factors. This data should be used as a guide only. Source: WRI Aqueduct, accessed on April 2026. aqueduct.wri.org.

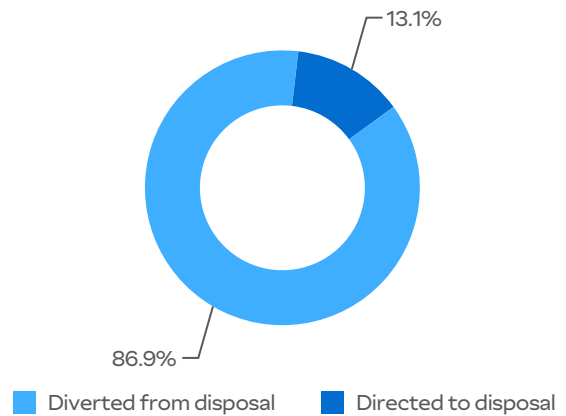
Waste Management and Circularity

Guided by our [Global Packaging and Recycling Policy](#), we strive to minimize waste generation, maximize reuse and recycling, and maintain compliance with local, state, and federal regulations across all global business units. Our approach reflects the principles of circular economy and resource efficiency, emphasizing innovative and accountable practices. JBS environmental policies further reinforce these efforts by prioritizing resource management and fostering a culture of continuous improvement and regulatory adherence.

Materials that can be recycled are separated and sent to recycling companies, and where possible, organic waste is transformed into alternative products such as compost or organic fertilizer. Non-recyclable, hazardous¹, and harmful waste is separated for appropriate final disposal.

JBS also plays an active role in forums and initiatives aimed at reducing waste in global food production. We have improved our methods of disposing of and processing waste through several initiatives and are streamlining production to reduce inedible byproducts through our inventory management systems.

WASTE TREATMENT



GLOBAL WASTE GENERATED IN OPERATIONS BY DISPOSAL METHOD (t)

Metrics	2023			2024			2025		
	Hazardous ¹	Non Hazardous	Total	Hazardous ¹	Non Hazardous	Total	Hazardous ¹	Non Hazardous	Total
Total Waste Generated	62,057	3,633,591	3,695,648	95,803	8,883,206	8,979,009	67,967	7,486,848	7,554,815
Diverted from disposal	12,453	2,887,878	2,900,331	61,935	7,686,234	7,748,169	46,694	6,515,092	6,561,787
Preparation for reuse	0	0	0	0	0	0	0	0	0
Recycling	10,165	604,932	615,097	24,079	543,939	568,018	42,315	577,773	620,088
Other recovery operations	2,288	2,282,946	2,285,234	37,856	7,142,295	7,180,151	4,379	5,937,319	5,941,698
Directed to disposal	49,604	745,713	795,317	33,868	1,196,972	1,230,840	21,273	971,756	993,029
Incineration	23,632	204,610	228,242	16,509	75,982	92,491	4,167	28,934	33,101
Landfill	25,911	507,249	533,160	15,346	1,113,410	1,128,756	12,152	825,483	837,635
Other disposal operations	61	33,854	33,915	2,013	7,580	9,593	4,955	117,338	122,293

¹ Waste that is considered to be hazardous by national legislation.

Variations between 2023 and 2024 waste data reflect ongoing improvements in data capture, monitoring, and reporting processes, resulting in more complete and accurate waste information and impacting year-over-year comparability.

Packaging

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 rethinking packaging design, incorporating recycled and renewable materials, and reducing reliance on virgin resources, JBS seeks to advance circular economy principles and minimizing its environmental footprint. These efforts are also intended to align with customer expectations and broader sustainability objectives.

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. Packaging strategies are implemented across business units through locally tailored approaches, enabling each operation to address its specific requirements while prioritizing sustainability, efficiency, and compliance with regional, national, and global standards.

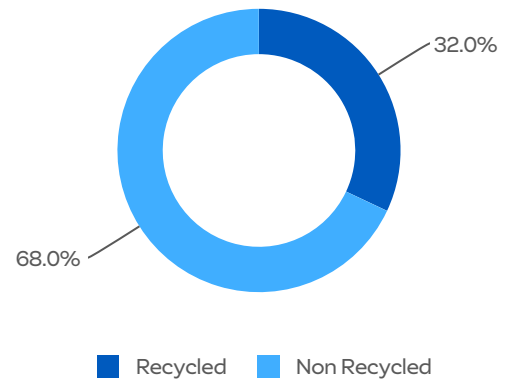
TRANSITIONING TO RECYCLABLE AND RENEWABLE ALTERNATIVES

In 2025, JBS continued to advance its packaging agenda by strengthening the use of recyclable and recycle-ready materials and formalizing packaging commitments across key business units. Progress during the year reflected an ongoing focus on improving packaging design, increasing material efficiency, and supporting greater transparency in sustainable packaging practices. Initiatives included adopting materials with higher recycled content, transitioning to recycle-ready packaging formats, and aligning packaging goals with recognized

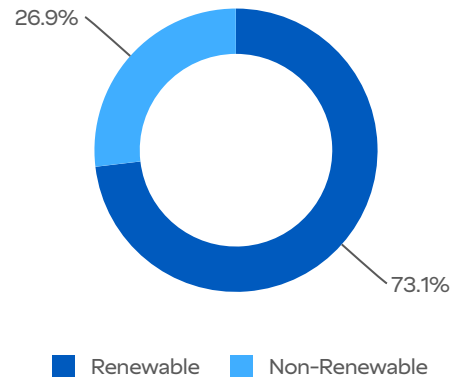
sustainability frameworks. These efforts contributed to a broader shift toward more circular packaging solutions and supported the Company's long-term objective of improving packaging sustainability across its operations.

The following charts outline the recycled-content¹ and renewability² of our packaging portfolio.

PACKAGING FROM RECYCLED CONTENT



RENEWABLE RAW MATERIAL PACKAGING



¹ Packaging made from recycled content. Excludes private-label packaging.

² Renewable materials include paper, cardboard, pulp, and wood; non-renewable materials include plastic, metal, styrofoam, and glass. Excludes private-label packaging.

Circular Economy

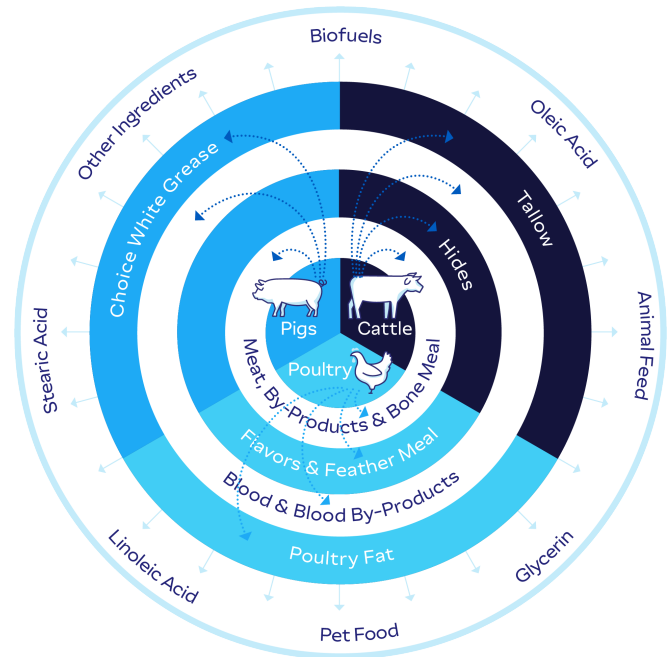
At JBS, we are progressively integrating circular economy principles, moving beyond traditional linear models to embrace closed-loop systems that reduce, reuse, recover, and recycle materials and energy. This strategic shift not only minimizes disposal, but also promotes value creation, unlocks new business opportunities, drives disruptive innovation, and strengthens the long-term resilience of our operations. Circularity is now a growing component of our business model and influences our long-term decisions.

For over two decades, we have been transforming what was once considered waste into valuable resources. Rendering — the process of repurposing byproducts that are predominantly inedible to humans 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, nutraceutical, 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 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 repurposes raw materials that might otherwise be incinerated or sent to landfills but also adds value. 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, and biodiesel, maximizing the value extracted from each hide.

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 and more. These products are sold domestically in Brazil and exported to over 50 countries worldwide.

BOLSTERING REVERSE LOGISTICS

We work to minimize landfill disposal and reduce the consumption of raw materials by strengthening the segregation, recovery, and appropriate routing of post-consumer packaging waste across our value chain. These practices are implemented in accordance with applicable local laws and regulations, such as Brazil's National Solid Waste Policy (Law No. 12,305/ 2010).

In Brazil, Ambiental supports JBS operations by enabling effective waste segregation and management practices. While plastic waste is fully processed and transformed into new products internally, other materials, such as paper, glass,

metal, lamps, and batteries, are managed and routed to qualified external partners for proper treatment, recycling and disposal. These activities contribute to improving traceability, regulatory compliance, and responsible waste handling, supporting broader circular economy objectives. For more information about Ambiental's contributions, please visit our [website](#).

Across regions, JBS continues to enhance waste management practices through process improvements, operational controls, and collaboration with specialized service providers. Efforts to reduce waste generation include improvements in materials handling, inventory management, and the reduction of losses associated with overproduction and inedible by-products.

In the U.S., JBS USA is a registered member of the Circular Action Alliance to support Extended Producer Responsibility (EPR) compliance in California, Colorado, and Oregon, ultimately enhancing supply chain sustainability alignment. In Australia, Primo Foods is also actively engaged in the APCO Material Stewardship Committees, contributing to EPR model development for rigid plastic, soft plastic, and fiber-based materials.





Social Disclosures

Own Workforce

JBS considers its approximately 280,000 team members essential to fulfilling its [Mission and Values](#). These principles guide our daily conduct, shape our culture, and support the professional growth of every individual in the organization.

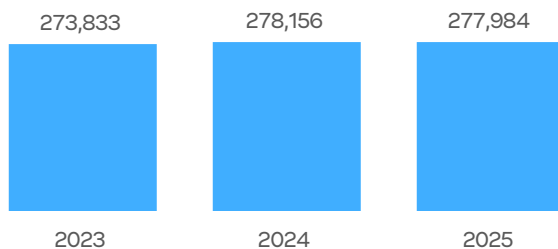
We value attention to detail and a hands-on approach, recognizing that meaningful achievements require dedication and hard work. We believe in placing the right people in the right roles and understand that passion for one’s work is fundamental to sustained performance.

At JBS, we believe attitude is often more important than knowledge. Our leaders are expected to earn the trust of their teams, lead by example, and maintain a strong focus on results. We strive to surround ourselves with talented individuals who challenge us to be better, always with a commitment to delivering high-quality products and services.

Employee Profile

The diversity of our team members and communities is reflected across all levels of the organization and supports the achievement of our Mission. We foster an environment to promote dignity, respect, and inclusion, contributing to an engaged, fulfilled, and productive workforce.

GLOBAL HEADCOUNT



MANAGEMENT APPROACH

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.

POLICIES

The [JBS Code of Conduct and Ethics](#) establishes clear behavioral standards that every team member is expected to uphold. In reinforcement of these principles, all employees complete mandatory annual training to ensure ongoing awareness and understanding of these responsibilities.

Our facilities operate in strict accordance with our [Global Human Rights Policy](#), as well as all relevant local and international labor laws. We have implemented robust internal policies designed to safeguard the rights and wellbeing of our workforce, and we maintain a zero-tolerance stance on forced or child labor within our operations or supply chains.

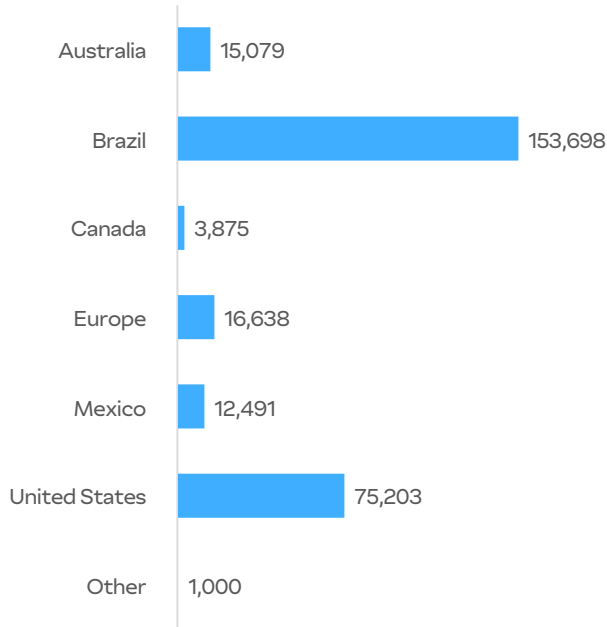
Furthermore, our [Global Code of Conduct for Business Associates](#) outlines expectations for our suppliers and partners to adhere to all applicable labor laws and regulations and to uphold the same high standards of ethical conduct that we require internally. Learn more about our third-party partner requirements in [Suppliers](#).

TURNOVER

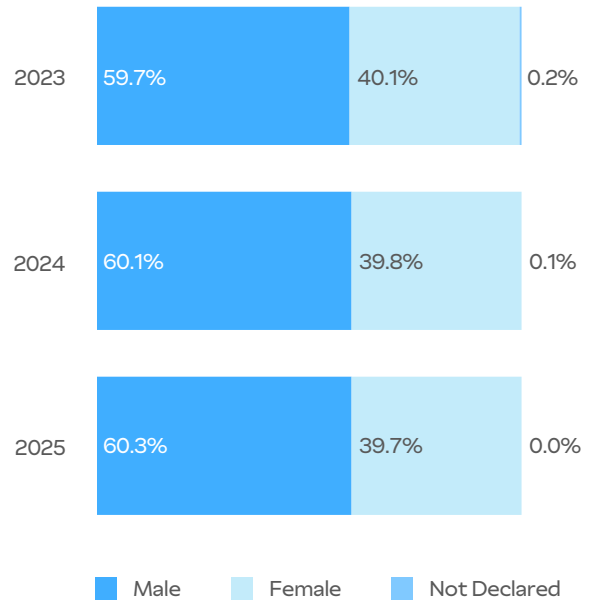
JBS Global	2025
Turnover rate ¹	39%

¹ Number of employees who leave voluntarily or due to dismissal, retirement or death in service by the average employee headcount.

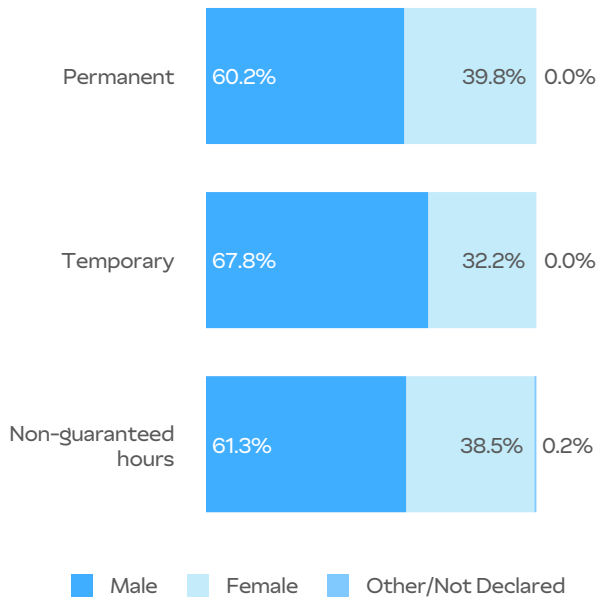
WORKFORCE BY REGION



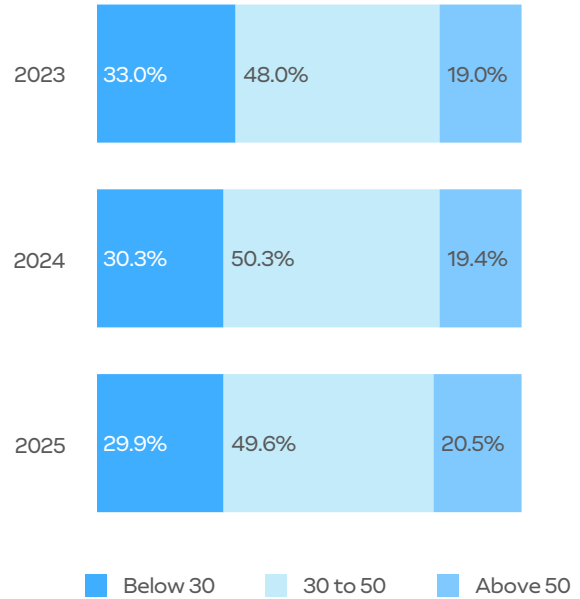
WORKFORCE BY GENDER



WORKFORCE BY CONTRACT TYPE AND GENDER



WORKFORCE BY AGE



LABOR STANDARDS

JBS respects employees' rights to freedom of association, collective bargaining, and the formation of trade unions. The management of union relations is grounded in a commitment to open dialogue and transparent negotiation, guided by mutual respect, compliance with applicable laws, and adherence to the ethical and integrity principles set forth in our Code of Conduct and Ethics. All our businesses have a labor relations strategy in place, aligned with the laws of the countries where we operate.

LABOR UNIONS & COLLECTIVE BARGAINING AGREEMENTS

JBS Global	2024	2025
Employees included in labor unions or collective bargaining agreements	78.8%	79.5%

We uphold all applicable wage and working hour laws, including minimum wage, overtime compensation, and 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.

In 2025, 100% of our employees were paid an adequate wage based on the recognized national adequate wage benchmark applicable in each country where we operate.

Benefits

We believe in investing in the health, financial security, and overall well-being of our team members, recognizing that a supported workforce is a productive and innovative one. We seek to offer competitive compensation and benefits packages that meet the diverse needs of our global team.

We offer comprehensive benefits to our full-time team members, often going beyond standard practices. Specific offerings vary by region to reflect local needs and regulations. They include elements like life insurance, comprehensive health plans, dental assistance, Employee Assistance Programs (EAP), mental health wellness programs, and disability and impairment allowances. Maternity and paternity leave are standard benefits across many of our locations.

FAMILY PARENTAL LEAVE

JBS Global	2025
Employees entitled to take family-related leave	92.3%

Beyond the essentials, we are focused on providing opportunities for long-term financial security and holistic well-being. Private pension plans are mandatory in our Australian and U.K. operations, and available as an optional benefit in Canada, helping ensure our team members have the tools they need for a comfortable retirement.

In May 2025, JBS ratified a national contract with the United Food and Commercial Workers International Union (UFCW), covering 26,000 team members across 14 JBS facilities in the United States. This historic agreement created the first nationwide pension plan in the U.S. meatpacking industry in nearly 50 years and contained significant wage increases, retroactive pay, and a ratification bonus. The contract created a new program for paid sick leave and established a JBS-supported pension plan.

EQUAL ACCESS

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.

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.

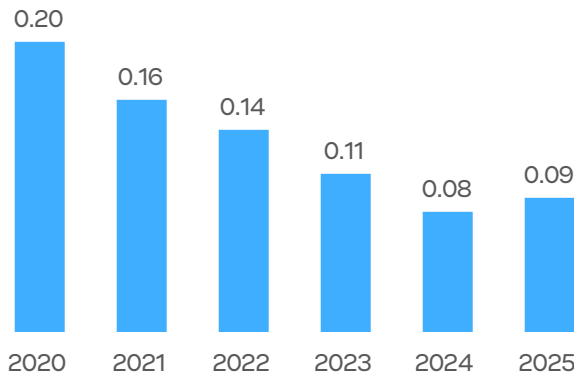
Health and Safety

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 [Team Member Health and Safety Global Policy](#) serves as the foundation for our strategy and management approach, supporting alignment with applicable regulatory requirements in every country where we operate.

We promote a culture of accountability that encourages each team member to understand and apply health and safety guidelines while remaining vigilant. This approach is reinforced through regular team member training and development initiatives related to our [Team Member Health and Safety Global Policy](#) and [Code of Conduct and Ethics](#). In addition, we periodically assess the effectiveness of our programs by conducting internal and third-party audits, stakeholder feedback, and continuous improvement actions.

JBS has set a global goal to improve performance against its Global Safety Index¹ by 10% year over year. By 2025, the Company achieved a 55% improvement since 2020, although a slight increase was observed compared to 2024.

GLOBAL SAFETY INDEX



Independent contractors comprise a small portion of the onsite workforce at our facilities and are covered by additional health and safety standards.

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.

HEALTH AND SAFETY MANAGEMENT SYSTEM COVERAGE

JBS Global	2024	2025
Employees covered by a H&S Management System	100%	100%

WORK-RELATED ACCIDENT METRICS

JBS Global	2025
Hour Worked	555,014,345
Days Lost	53,048
Recordable Accidents ²	9,134
Recordable Accidents Rate ³	16.46
Severe Accidents ⁴	256
Safety Index	0.09
Fatalities	2

¹ Number of severe work-related injuries multiplied by 200,000, divided by the total hours worked by our own workforce.

² Work-related injury that results in any of the following: i. Fatalities, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or ii. significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.

³ Number of recordable work-related injuries multiplied by 1,000,000, divided by the total hours worked by our own workforce.

⁴ Any injury resulting in amputation, fatality, in-patient hospitalization, vision loss, second- or third-degree burns, or fractures.

AUDITS

Each year, JBS locations conduct comprehensive audits of their safety management systems, fleet safety, and occupational health to assess alignment and compliance with applicable legislation and internal procedures. These audits follow a risk-based approach and support the identification and management of workplace risks, including comprehensive reviews of policies and programs aimed at preventing electrical safety issues, ergonomic challenges, slips and falls, and machine guarding concerns. Many facilities also perform detailed safety analysis audits to identify and mitigate potential hazards.

CORRECTIVE ACTIONS

While JBS prioritizes health and safety training and accident prevention, incidents can still occur. It is essential to acknowledge, report, and learn from these events. Our facilities follow formal incident investigation procedures and/or utilize dedicated committees to analyze and address injuries, illnesses, and fatalities. These investigations help prevent similar incidents by identifying trends, weaknesses in safety management, and root causes. This process also enables the development of effective corrective action plans. Additionally, business units regularly share incident investigation findings across locations to promote learning and enhance preventative measures.

DATA-DRIVEN INSIGHTS

We have integrated safety data across digital platforms to identify enterprise-wide trends and best practices related to health and safety. Data-driven insights support us to perform root cause analysis and take corrective actions such as audits and safety inspections. Insights also help us to define best practices that can be shared across the organization.

INNOVATION

We continue to find new ways to leverage technology to enhance team member safety, such as using blade stop technology.

OPEN COMMUNICATION CHANNELS AND POLICIES

JBS provides team members with multiple channels to report hazardous situations, promoting accessibility and fostering a culture of safety. All team members have 24/7 access to anonymous

reporting via the JBS Ethics Line. Additional resources vary by region and business unit. These mechanisms enable team members globally to speak up if they notice an unsafe act or condition so that risks can be addressed in a timely manner. Our company policy prohibits retaliation against employees who report concerns, and we emphasize the importance of reporting to the success of our organization. Any incidence of retaliation are addressed in line with internal procedures. As a final precaution, team members are informed that they are entitled to remove themselves from any situation they deem to be unsafe.

SAFETY GOALS, INDEXING, AND MEASUREMENT

JBS is dedicated to improving health and safety performance through targeted programs, measurable goals, and consistent monitoring. Each region implements tailored initiatives aligned with the Company's objective of improving Global Safety Index performance by 10% year over year. Across our operations, leading safety indicators are reported weekly to all heads of HR, safety, operations, and business unit presidents.

TRAINING AND EDUCATION

We provide regular health and safety training to help reduce work-related injuries and illnesses across our facilities. This training includes new team member orientation, job- and task-specific instruction, departmental safety meetings, and regular refresher courses. Newly hired team members are required to complete classroom and department-specific training, offered in multiple languages to promote accessibility.

Training topics vary by role, location, business unit, and applicable regulatory requirements. Across our operations, training includes topics such as emergency procedures, use of personal protective equipment, incident reporting, machine and equipment safety, ergonomics, confined spaces, working at heights, electrical safety, chemical handling, forklift and motorized equipment operation, emergency brigade procedures, safe knife handling, safe sanitation practices, and other job-specific procedures. Training completion and ongoing learning are supported by such tools and approaches as on-the-job training, third-party training, digital learning platforms, training matrices, exams, job hazard analyses, and annual refreshers.

Workplace Health and Well-being

JBS is dedicated to supporting the health and well-being of our team members through comprehensive medical services, health promotion programs, and preventive care initiatives. We provide access to both occupational and non-work-related health services, offering employees resources to maintain their physical and mental well-being.

- In Brazil, team members have access to onsite medical support in some business units, telemedicine services, and digital health resources such as Sempre JBS / Sempre Cuida and Teladoc. Services include medical consultations, mental health support, nutrition, physical activity guidance, and access to medical specialties. Health initiatives include vaccination campaigns, chronic disease prevention, support for pregnant employees, and campaigns related to mental health and women’s and men’s health.
- In the U.S., some locations have onsite Occupational Health Clinics and first-aid resources for work-related injuries and illnesses. JBS USA also provides access to Employee Assistance Programs, behavioral health support, primary care programs in selected locations, emergency response teams, and preventive care through employee health benefits. Pilgrim’s U.S. provides onsite occupational health services, preventive care and screening services, Health & Wellness fairs, and counseling support for mental health and substance use.
- JBS Australia offers early intervention support for work and non-work-related injuries, discounted private health insurance, access to Employee Assistance Program services, and a Wellbeing App with counseling, diet, exercise, and financial support services. Health initiatives also include skin checks, blood pressure checks, and other health intervention activities.
- Pilgrim’s Mexico offers onsite infirmary services, medical consultations, check-ups, onsite medication delivery, regular health screenings, vaccination campaigns, and health initiatives focused on mental health, stress management, chronic disease prevention, physical activity, nutrition, substance use awareness, and healthy eating.

- In Canada, onsite health services include nursing support, occupational and non-occupational health guidance, referrals, mental health support through an Employee Assistance Program, access to local mental health counseling resources, health fairs with public health agencies, and influenza vaccination clinics during flu season.

Engagement with Employees & Representatives

We value the thoughts and opinions of our diverse team members and conduct regular surveys to achieve an accurate understanding of their outlooks, engagement levels, and perceptions on topics such as pay and benefits, safety, satisfaction with supervisors, and scheduling. These surveys support the Company in understanding team members’ perspectives and inform workforce management decisions.

We refine our surveys regularly to obtain more specific feedback and promote a continuous cycle of improvement. Our approach to employee engagement surveys became standardized in July 2025 with the release of our first Global Engagement Survey. It is conducted every two years through the JTP (JBS Talent Platform) system, translated into 53 languages, and analyzed using a Qlik dashboard to support consistent monitoring of results.

In addition, we utilize local roundtables to capture feedback from team members and complement insights obtained through global surveys. Engagement practices are further supported by local initiatives and case studies across business units, allowing for adaptation to specific workforce needs and contexts.

TEAM MEMBER ENGAGEMENT SURVEY PARTICIPATION

Region	2024	2025
Australia	—	95%
Brazil	97%	95%
Canada	92%	97%
Europe	—	95%
Mexico	94%	98%
United States	—	85%

Feedback collected through these channels supports the development to targeted actions and improvement initiatives at both global and local levels, contributing to a continuous improvement cycle. We seek to accommodate the cultural needs of our team members by providing Company materials in multiple languages and dialects. Managers are trained to foster open communication and address concerns raised by team members through these channels. Furthermore, facilities provide language telephone lines in up to 47 languages to facilitate access to information and support employee engagement.

Training and Development

JBS is focused on providing development and educational opportunities that support team members and their families in their personal and professional growth. Recognizing that team members have different roles, goals and development needs, training initiatives are designed to be practical, relevant, and accessible across the business.

In 2025, training initiatives across JBS included leadership development programs, technical and operational training, educational support, and career development pathways, delivered through a range of formats such as digital learning platforms, in-person sessions, structured development programs, and education-focused pathways. Across the business, these initiatives were aimed at strengthening technical capabilities, supporting leadership and frontline development, broadening operational and business knowledge, and helping build internal talent pipelines for future roles.

TRAINING METRICS

JBS Global	2025
Average training hours per employee	65.1
Total trained people	280,570
Total training hours	18,270,670

REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

JBS Global	2025
Employees in regular performance and career development reviews	52%

Suppliers

Responsible Sourcing

JBS is dedicated to responsible sourcing through direct engagement with suppliers, particularly those in rural communities. Our approach aims to strengthen local economies, preserve agricultural practices, and enhance social resilience. By working closely with smallholder farmers and local producers, we maintain access to high-quality, sustainable commodities while promoting their long-term success. We prioritize transparent collaboration, capacity-building initiatives, and fair business practices to strengthen our supply chain. These efforts are designed to encourage inclusive growth and contribute to the ongoing prosperity of the communities that are integral to our business.

Our approach is supported by Company mechanisms that help identify and address concerns, including the Ethics Line, which is available to internal and external stakeholders, as well as by due diligence and monitoring procedures applied to third-party relationships. 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.

SUPPLIER ENGAGEMENT

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 Business Associate Code of Conduct](#), 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 expect our suppliers to remain compliant with applicable laws and regulations.

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 comprehensively across all production chains 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 system.

LABOR RISK ASSESSMENTS

We are continuously refining our risk assessment processes and strengthening our supplier engagement to prevent and address forced labor, child labor, and other human rights violations. We recognize the importance of transparency and accountability in addressing these critical issues and will continue to work collaboratively with stakeholders to uphold high standards of ethical conduct.

In all regions where we operate, the Company has adopted a Due Diligence and Monitoring Procedure for Third Parties that imposes steps and requirements for onboarding and monitoring the third parties we work with. During the onboarding process, our Ethics and Compliance team screens third-party information against numerous public record databases for high-risk topics, including human rights. The Ethics and Compliance team analyzes the results and determines whether additional information is or may be needed to determine next steps, including enhanced due diligence or restrictions on use.

We are increasing processes to proactively identify and mitigate forced labor risks in our supply chain. In Brazil, all business units conduct labor compliance screening on 100% of direct suppliers. If any connection to child or slave-like labor is identified through public and official databases, the supplier is immediately blocked. These procedures help verify supplier alignment with the ethical and legal standards set by JBS Brazil.

In addition, socio-environmental compliance criteria are clearly articulated through formal policies, including Seara's [Responsible Grain Purchasing Policy](#) and Friboi's [Responsible Purchasing Policy](#).

Land Management

COMBATING AGRICULTURE-RELATED DEFORESTATION IN BRAZIL

Brazil contains 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.

TARGETING THE DRIVERS OF DEFORESTATION IN BRAZIL

Barriers	Drivers
Decentralized Governance	Legal + Regulatory Uncertainty
	Untraceable Supply Chain
Financial Gain	Low Level Enforcement
	Low Economic Productivity

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.

OUR FOREST-POSITIVE ACTION PLAN

We aim to tackle the 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.

MOBILIZING THE AGRICULTURAL VALUE CHAIN TOWARD ZERO DEFORESTATION

JBS Brazil has a five-pronged approach to combating potential deforestation and advancing sustainable practices across its supply chain, which is centered on:

1. Responsible Sourcing Policies

Friboi's [Responsible Purchasing Policy](#) defines the guidelines for responsible cattle procurement to ensure legal and regulatory compliance, socio-environmental risk management, and the implementation of structured due diligence processes across the supply chain. Our approach is guided by the [Beef on Track Protocol](#), which establishes the process, social and environmental criteria, and tools for monitoring, auditing, and reporting on a deforestation-free beef supply chain.

JBS Brazil is also actively engaged in advancing the Cerrado Voluntary Protocol, conducts monitoring in other biomes, and participates in the Indirect Suppliers Working Group (GTFI), contributing to the development of monitoring criteria and sector-wide standards to enhance transparency and sustainability across the supply chain. In addition, Seara's [Responsible Grain Purchasing Policy](#) follows the same deforestation criteria as the cattle sourcing policy.

We acknowledge the complexity of addressing deforestation across vast supply chains and endeavor to strengthen enforcement mechanisms to maintain compliance. As such, we continue to refine our policies and tools to address deforestation risks effectively.

2. Supply Chain Monitoring

JBS Brazil has implemented an advanced cattle supplier monitoring system that utilizes public and government databases, satellite imagery, and geo-referenced data to verify compliance with socio-environmental standards. Direct suppliers found to be non-compliant with our policies' criteria are automatically blocked in our system, preventing any commercial transactions. This enforcement mechanism helps certify that only suppliers aligned with our standards remain in our supply chain. Verification of direct livestock suppliers' compliance with socio-environmental standards is fundamental to ensuring the integrity of supply chains.

Our cattle monitoring system is based on data from PRODES (Monitoring Program for the Amazon Forest by Satellite), developed by [INPE](#) (Brazilian National Institute for Space Research). According to PRODES, deforestation is defined as the conversion of primary vegetation areas through the suppression of anthropogenic actions and covers all Brazilian areas.

Privacy laws and limited availability of public databases can hinder access to upstream transactional information involving indirect cattle suppliers. To help address these limitations, our **Transparent Livestock Platform** leverages blockchain technology to extend monitoring to indirect suppliers and producers with whom the Company does not have a direct business relationship, but who are nonetheless a critical part of the supply chain. In 2025, about 99% of cattle processed by Friboi were enrolled in the platform.

The Cattle Origin Declaration is issued directly through the Transparent Livestock Platform for compliance at all known farms where the animals were raised before processing. These properties are subjected to socio-environmental analysis following the criteria of the sectoral protocols selected by the direct producer, and the document is only validated if all are in compliance. This process is part of our effort to meet the requirements of the European Union Deforestation Regulation, adopting a socio-environmental protocol aligned with European legislation, in place of the internal protocol currently used by JBS.

3. Environmental and Technical Assistance Services for Producers

Sourcing policies, monitoring, and compliance systems effectively block noncompliant suppliers from the JBS Brazil supply chain, but providing economic incentives is essential to further discourage forest clearing and promote sustainable practices. Through initiatives like **Green Offices**, JBS provides free technical support to help farmers comply with Friboi's [Responsible Purchasing Policy](#), adopt sustainable practices, and enhance productivity.

4. Multi-stakeholder Engagement and Collaboration to Accelerate Sectoral Change

JBS Brazil has firsthand insight into supply chains vulnerable to deforestation risks through its strong

presence in Brazil and daily engagement with producers. JBS actively participates in global forums such as the United Nations Climate Change Conference of the Parties (COP) and World Economic Forum to collectively find solutions that tackle the root causes of deforestation, including those linked to beef production.

5. Promote Sustainable Development

The **JBS Fund for the Amazon ("Fund")** supports projects that promote the restoration of degraded areas, the adoption of sustainable agricultural and livestock practices, and the inclusion of socio-economic development and innovation in the Amazon region. Learn more about the JBS Fund for the Amazon in [Communities](#) and on our [website](#).

COLLECTIVE ACTION FOR FOREST PROTECTION

JBS sits in a pivotal position in the food value chain – interacting upstream with farmers, ranchers, grain originators and input suppliers, and downstream with distributors, retailers, restaurants, and consumers. While not the only agricultural commodity actor in Brazil, JBS is an industry leader that can help influence a complex supply chain. As such, JBS has leveraged its scale and leadership position to design and implement initiatives aimed at forest-positive outcomes, working with farmers, ranchers, grain originators, and other value chain partners to promote improvements across complex supply chains.

GREEN OFFICES PROGRAM

The Green Offices program focuses on the environmental regularization of farms that have not met the socio-environmental criteria outlined in the Beef on Track 2.0 Protocol, Friboi's [Responsible Purchasing Policy](#), and Seara's [Responsible Grain Purchasing Policy](#). Offered at no cost, the program serves as a key tool to promote sustainability across the supply chain. To assist cattle ranchers throughout Brazil, the program operates through two main branches:

Environmental

Our Green Offices offer free advisory services to support cattle suppliers with the process of environmental compliance and commercial reintegration of rural properties. The offices are prepared to support those seeking compliance with the following regulations: Cadastro Ambiental Rural (CAR) registration, correction and activation,

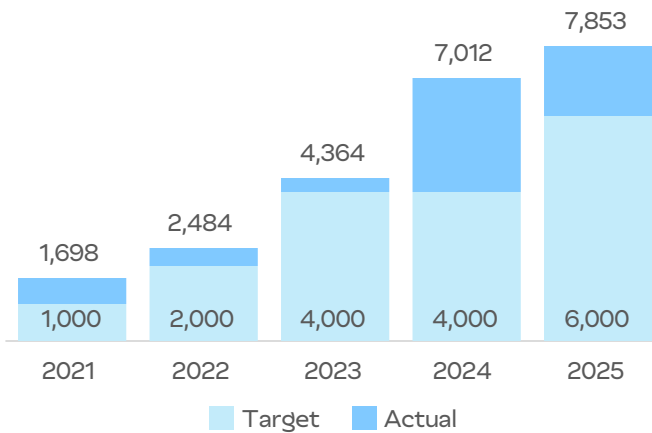
environmental requalification through regeneration of deforested areas via PRODES (Monitoring Program for the Amazon Forest by Satellite), commercial reintegration via state-level programs (PREM and SIRFLOR), regeneration reports for embargoed areas, and support for state environmental licensing. We focus on environmental liabilities like deforestation, especially in the Amazon and Cerrado biomes.

Producers receive support via email, phone, or WhatsApp. The Virtual Green Office is responsible for handling initial consultations, filtering, and categorizing requests to either solve the producers' issues or to direct them to the nearest in-person Green Office. The service channel aims to increase access for new producers seeking to regularize the environmental status of their properties.

Technical Assistance

The JBS Brazil Technical Assistance Program supports smallholder farmers through visits tailored to the needs of their operations. Technicians are assigned based on their expertise, with the objective of improving production efficiency on rural properties. Guidance covers soil fertility recovery, pasture productivity, appropriate stocking rates, feed supplementation, animal health, and animal welfare.

ANNUAL NUMBER OF FARMS REGULARIZED



GREEN OFFICES - TECHNICAL ASSISTANCE

JBS Brazil	2025
Farms supported	1,166
Total area covered (hectares)	76,450
Visits conducted	+2,000

Other Supplier Partnerships

JBS FARM ASSURANCE PROGRAM IN AUSTRALIA

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 grassfed 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 CO₂e/kg live weight, which is 12% below the national Australian average.

JBS FA also 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 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 Beef USA — 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.

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.

As part of this transition, producers adopted traceability practices, enhancing transparency and accountability in livestock production. These advances facilitated access to broader markets, improved commercial conditions, and contributed to higher household income—while remaining aligned with JBS's and ethical sourcing standards.

RESTAURAMAZÔNIA PROJECT IN BRAZIL

The RestaurAmazônia project supports smallholder farmers in adopting cocoa-based agroforestry systems, implementing improved livestock practices, and restoring degraded areas. Agricultural Technical Assistance and Rural Extension (ATER) is a core component of the project, enabling producers to strengthen management practices, improve productivity, access rural credit, and advance toward more sustainable, low-carbon production models.

By linking income generation with restoration and land stewardship, the project contributes to resilient and sustainable rural development of farmers in the Amazon.

Learn more about the JBS Fund for the Amazon in [Communities](#) and on our [website](#)

Communities

Community Engagement

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.

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.

Reducing Food Insecurity

JBS partners with food banks, charities, and customers worldwide to donate excess food and minimize waste. These efforts not only reduce the environmental impact of food waste but also address global hunger and improve food security in vulnerable communities.

Pilgrim's Mexico donates food to communities in southern Mexico, demonstrating how operational growth can be leveraged to support local needs. Similarly, JBS USA's Live Pork division regularly

contributes to food banks in Texas and Missouri, while JBS Prepared Foods organizes food drives and events that engage team members and benefit local residents.

Supporting Health and Sports

Our health, sports, and infrastructure investments further strengthen local ties with our communities. JBS Australia emphasizes relationship-building through local councils, volunteer programs, sponsorships, feedback forums, social media, and training. In 2025, JBS Australia donated AU\$1.1 million to local sports clubs, community events, cancer research and health initiatives like Tour De Cure, and family accommodation programs such as Ronald McDonald House.

Investing in Togetherness

We also invest in community integration and social programs. Pilgrim's Mexico demonstrated robust engagement in 2024, investing over US\$900,000 in community integration events such as Family Day, Christmas parties, and races, benefiting more than 44,000 people. Additionally, they provided educational scholarships and partnered with 18 social institutions to expand social programs alongside facility growth in southern Mexico.

Fund for the Amazon

Created by JBS in 2020, the JBS Fund for the Amazon is a non-profit organization that supports sustainable development in the Amazon through low-carbon models based on sustainable land use, nature-based solutions, and the bioeconomy. The Fund invests in sustainable production, livestock, restoration, technical assistance, innovation, and the inclusion of smallholder farmers and traditional communities, in partnership with NGOs, research institutions, and local organizations.

Between 2021 and 2025, the Fund supported 21 projects, benefiting more than 8,584 families and contributing to improved management or conservation across approximately 992,000 hectares. Its initiatives have helped increase household income, mobilize over R\$37 million in complementary investments, and promote scalable solutions for forest conservation, bioeconomy, and inclusive low-carbon development in the Amazon. Learn more about the JBS Fund for the Amazon on our [website](#)

Consumers

Food Safety and Quality

Food safety and quality are fundamental to our business and at the heart of everything we do. We continually review all aspects of our daily operations to make sure that we provide safe, high-quality, and nutritious food products for our customers and consumers.

OUR APPROACH

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.

Each business unit has a specialized team dedicated to Food Safety and Quality Assurance (FSQA) These teams are responsible for implementing local policies and guidelines in four key areas:

Food Safety	Protect food from contamination by agents that may occur in the production chain.
Food Quality	Ensure compliance with pre-established standards on food characteristics and performance. The Company meets specifications from industry, customers, regulatory agencies and consumers, striving for product standardization.
Food Fraud	Protect against food fraud that is deliberately carried out to generate financial gain through product tampering or the provision of misleading information.
Food Defense	Protect foods from intentional contamination that is unlikely to occur in the production chain.

These processes are closely monitored by JBS team members trained in food safety and quality assurance, as well as government officials in each production facility. Inspection and process verification by government officials also occur before the mark of inspection can be placed on products entering commerce.

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 traceback and trace-forward capabilities for accurate identification and management of affected products when necessary.
- A documented **Pest Management program and Food Security program.**

Additionally, each business unit has programs to support quality throughout its production chain. These protocols include procedures on animal welfare, traceability, sustainability, operations, production, quality, processing, and marketing, as well as global certifications. Our business units also participate in external industry associations, councils, and working groups to advance consumer health and safety and accelerate progress.

TRAININGS, AUDITS, AND PERFORMANCE MONITORING

Team Member Trainings

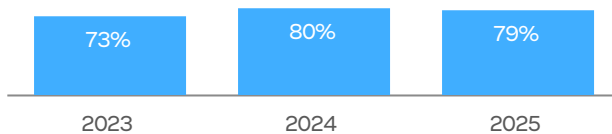
New JBS team members in relevant roles receive training on quality assurance and food safety management systems during onboarding, with additional job-specific training provided as needed. All of our FSQA team members also receive specific HACCP and additional food safety and quality assurance training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

Some business units use training records, regular staff training, and training performance monitoring as part of their food safety and quality management processes.

Trainings, Audits, And Performance Monitoring

We conduct numerous food safety and quality system audits each year, using accredited, independent auditing firms. In 2025, 78.9% 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.

FACILITIES CERTIFIED UNDER A GFSI 3RD-PARTY CERTIFICATION SCHEME FOR FOOD SAFETY AND QUALITY



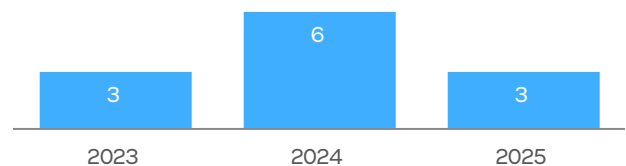
JBS has different certifications recognized by the Global Food Safety Initiative (GFSI), the main global initiative for the development of food safety management systems to ensure food facilities are processing safe food for consumers. Examples of GFSI-compliance food safety schemes implemented at JBS include BRCGS, SQF, FSSC 22000, and IFS. These certifications provide access to a broader market, enabling us to serve international clients across each Business Unit.

Our FSQA team members conduct internal audits and inspections to further evaluate food safety, quality assurance, and compliance across our operations. In 2025, we completed our fifth year of data collection and tracking against our internal Global Food Safety and Quality Assurance Scorecard. This tool helps benchmark performance indicators across global operations and business units, identify areas for improvement, and drive continuous progress.

The scorecard evaluates 11 metrics across four key pillars: regulatory compliance, animal welfare and prevention of antimicrobial resistance, customer and consumer satisfaction, and product safety and quality. Although we have comprehensive systems in place to provide our customers and consumers with safe, high-quality food, in rare instances, a product recall may be necessary to protect public health. In these cases, we follow standardized procedures in collaboration with federal regulatory partners to quickly track and remove affected products from distribution channels.

We communicate recall information to customers and consumers according to local government guidelines. In 2025, there were 3 regulatory recalls due to food safety, quality, or labeling in our global operations.

GLOBAL REGULATORY RECALLS



FOOD SAFETY RESEARCH

As part of our ongoing investment in research and innovation, we operate microbiological testing and biotechnology laboratories around the world. Equipped with state-of-the-art infrastructure, these labs allow us to track food safety metrics more precisely across our brands and accelerate testing timelines. Our brands also partner with higher education institutions worldwide to invest in research and experiments aimed at improving consumer health and safety.

Product Offerings and Innovation

We strive to respond to 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 continue to explore 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 supporting informed choices, understanding consumer trends, listening to customer feedback, and anticipating changes in the food sector. Across our businesses, product development is supported by cross-functional processes involving teams such as R&D, quality assurance, food safety, marketing, commercial, operations, and legal, depending on the region and business unit.

In 2025, JBS continued to strengthen its portfolio through initiatives focused on convenience, nutrition, product performance, packaging, shelf life, and value-added offerings. These initiatives include products such as high-protein items, reduced-sodium options, ready-to-eat meals, plant-based products, and collagen-based ingredients, reflecting local market needs, customer requirements, and business priorities.

TRANSPARENT LABELING AND MARKETING

We are dedicated to providing clear, accurate, and transparent information on our product labels and in our marketing materials, supporting consumers in making informed choices based on their health, dietary preferences and product expectations. We seek to maintain nutritional and ingredient information on our product packaging in accordance with applicable local, national, and industry regulations. By using standardized nutritional panels, along with plain, direct, and clear language, we facilitate 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 or product claims such as no genetically modified organisms (GMOs), reduced sodium, natural,

minimally processed, gluten free, no artificial ingredients, or high protein content, where applicable; and 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 may include our marketing, regulatory, quality, 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 industry associations to stay informed about relevant issues and opportunities from customer, consumer, and supply chain perspectives.

CUSTOMER AND CONSUMER ENGAGEMENT

We prioritize consistent engagement with both customers and consumers to continuously evaluate if our products meet their evolving needs and expectations. We engage in ongoing dialogue through a variety of easy-to-use and regionally tailored communication platforms, organized by region, protein type, and stakeholder audience. We work closely with our customers, and our dedicated sales representatives are available to offer them support as needed. Our sales teams maintain open, active channels of communication and frequently meet with customers in person to build strong relationships and understand their needs.

Many of our brands have dedicated websites where customers can create personalized accounts and access detailed information, including point-of-sale materials, packaging specifications, brand portfolios, premium programs, value-added products, food safety and quality documentation, and animal-raising practices. To promote transparency and responsive service, we offer dedicated customer and consumer phone lines and email contacts. These channels enable our teams to monitor product feedback, respond to questions, track trends through a centralized database, and generate performance insights that are shared with internal stakeholders.

We also maintain brand-specific social media channels that provide consumers with a range of helpful resources, including recipes, nutritional information, and food safety handling guidelines.

These platforms also keep both consumers and customers informed about relevant updates within our businesses and across the broader industry.

PRODUCT INNOVATION

Innovation is essential to our ongoing evolution. It drives us to develop more efficient practices that improve environmental performance, team member health and safety, food safety and quality, and animal welfare – all while continuing to provide high-quality food to millions of people worldwide. This mindset reflects our belief that we all have a role to play in building a better future. By continuously investing in research and state-of-the-art technology, we keep innovation central to how we develop new products, monitor raw materials, operate our facilities, and recycle and repurpose waste.

Research, Development, and Monitoring

We take a structured approach to product innovation, grounded in research and development (R&D) and stakeholder collaboration. All R&D activities – such as new product development, pilots, and product improvements – are guided by applicable legislation, industry guidelines, internal policies, customer needs, and consumer insights. We continuously monitor changes in consumer preferences and shifts in the regulatory landscape as key inputs to our approach. Today, there is a growing demand for products with cleaner labels, healthier formulas, and responsibly sourced ingredients. Together with public and private sector partners, we innovate to create more nutritious food options while maintaining exceptional flavor, including through the use of new ingredients, storage methods, and processing technologies.

For example, in partnership with Colorado State University (CSU), we established the JBS Global Food Innovation Center, a research and education hub focused on advancing food safety, meat sciences, and animal welfare practices. The Global Food Innovation Center plays a key role in education and training initiatives, while also conducting equipment testing to support continuous improvement. In 2025, we invested US\$82.07 million in innovation, research, and development.

Product Health and Nutrition Offerings

We continue to invest in our plant-based, organic, hypoallergenic, antibiotic-free, natural, and fresh product lines. We've also increased our offerings of smaller portion sizes to enhance convenience and reduce food waste. We are also focused on enhancing the nutritional and health attributes of our fresh and prepared foods. Through technological innovation, JBS works to reduce levels of fat, sodium, sugar, additives, artificial food coloring, and artificial preservatives across many of our products.

In 2025, approximately 87.2% of the Company's products were *in natura* or made with minimally processed ingredients and free from artificial additives. This profile reflects the fact that the Company's portfolio is strongly based on fresh proteins and natural products. Our business units and R&D teams partner to continuously improve product formulations and increase offerings with reduced levels of fat, sodium, sugar, and artificial preservatives, in compliance with the local regulations, guidelines, and customer preferences of each country where it operates.

Program	Products	% of revenue	% of revenue from processed products
Sugar-free and/or low-sugar products	7,448	3.8%	29.7%
Fertilizer-free products	1,708	2.3%	18.4%
Low saturated fat products	3,272	8.4%	65.9%
Low trans fat products	4,187	10.4%	81.5%
Salt-free or low-sodium products	4,062	9.5%	74.3%
Products with reduced artificial ingredients ¹	499	0.7%	5.8%
Fortified products to address nutrient deficiencies ²	22	0.1%	0.4%
Reduced portion sizes	57	0.0%	0.4%

¹ E.g., preservatives, colorings, aspartame, and other controversial ingredients.

² E.g., vitamin A/D, zinc, iodine, and iron.

Animals

Animal Health And Welfare

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.

OUR APPROACH

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 wellbeing for our animals. This dedicated committee, comprising seven respected university professors and researchers, 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	Environment	Health	Behavior
Ensure free access to food and water, combat malnutrition	Address the risks posed by environmental challenges (heat, cold, mud, dust, lack of space, etc.)	Treat against diseases, injuries, functional limitations	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			

TRAINING AND DEVELOPMENT

JBS ensures that team members in roles directly related to live animal operations - including rearing, catching, transportation, receiving, and quality assurance - receive role-specific animal welfare training as part of their onboarding process.

To reinforce consistent application of welfare standards, employees involved in animal handling participate in periodic refresher training, supporting continuous learning and awareness.

Training programs are supported by defined oversight processes ensuring timely completion and consistent application. In parallel, we also engage with live animal suppliers to promote good welfare practices across our supply chains, supporting knowledge-sharing, capacity building, and ongoing improvement aligned with the Company's animal welfare expectations.

PEOPLE TRAINED IN ANIMAL WELFARE

JBS Global	2025
Total	190,649
Team Members	177,416
Suppliers	12,580
Third-party Transporters	653

ANIMAL WELFARE TRAINING HOURS PROVIDED

JBS Global	2025
Total	60,328
Team Members	49,144
Suppliers	9,695
Third-party Transporters	1,489

MEASUREMENT AND MONITORING

We assess animal welfare performance through ongoing monitoring of KPIs and regular audits. The findings are carefully analyzed to identify opportunities for improvement, and corrective actions are implemented as needed in alignment with our policies.

We have a zero-tolerance policy for abuse of any kind. All team members are required to report any violations of our [Global Animal Welfare Policy](#) or associated procedures, either anonymously through our Ethics Line or directly to JBS management. Any breaches—identified via audits, monitoring, or reporting—are subject to disciplinary action, including termination of employment or contract and potential reporting to authorities.

INDUSTRY COLLABORATION

JBS actively engages with leading industry groups to remain at the forefront of animal welfare best practices, technologies, and innovations. Through our participation, we can learn from experts, exchange ideas, and gain insights that help us continually improve our approach to animal care. These collaborations also enable us to align with broader industry efforts, evolving regulations, and global stakeholder expectations related to animal welfare.

In 2025, we invested US\$93.02 million in animal welfare research, training, and capital improvement projects.

ANIMAL WELFARE INVESTMENTS

JBS Global	2025
Infrastructure	US\$81,959,913
Scientific projects	US\$21,670
Vehicles	US\$10,483,021
Training	US\$208,864
Technology	US\$124,247
Communication	US\$9,460
Certifications	US\$213,819

Learn more about our regional- and protein-specific approaches to animal care: [Pilgrim's Europe Animal Welfare](#) and [JBS Brazil Animal Welfare](#).

Animal Care On Farm

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 alignment 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, most of the 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.

LIVE ANIMAL OPERATIONS OWNED, MANAGED, OR CONTRACTED BY JBS¹

Species	Stage	Type of Operation	Australia	Brazil	Canada	Europe / U.K.	Mexico	U.S.
Cattle	Breeding & Birth	cow-calf, dairies	-	-	-	-	-	-
	Rearing / Intermediary	stockers, backgrounders, auctions, traders, brokers	-	-	-	-	-	-
	Finishing	feedlots	O & M	O & M	-	-	-	-
Hogs	Breeding & Birth	breeding, gestation, farrowing	O	O	-	O & C	-	O & C
	Rearing / Intermediary	nurseries, wean-to-finish	O	C	-	O & C	-	O & C
Lambs	Breeding & Birth	ewe-lamb	-	O	-	C	-	-
	Rearing & Finishing	feedlots	O & M	O	-	C	-	-
Chickens	Breeding	stock, pullets, breeders	-	O	-	O	O	C
	Birth	hatcheries	-	O	-	O	O	O
	Finishing	broilers	-	M	-	O & C	O	C
Salmon	Breeding & Birth	hatcheries	O	-	-	-	-	-
	Rearing	nurseries	O	-	-	-	-	-
	Finishing	marine farms	O	-	-	-	-	-

¹ The data above do not represent 100% of JBS’s supply chain for a specific protein/region, as data are not available for all live animal operations. The chart shows only data from JBS owned or managed live operations.

O = Animals and operation are owned and managed by JBS.

M = Animals and operation are managed but not owned by JBS.

C = Animals are owned by JBS, but the operation is managed by contract partners.

Blank = JBS has no direct ownership or management of animals or operation.

HEALTH AND NUTRITION

Assessing the daily needs and health status of the animals under our direct care is essential to maintaining their well-being. Our approach is centered on regular, proactive evaluation, which includes frequent health checks, close collaboration with veterinarians, and training for farm staff to identify early signs of illness or discomfort. We consistently evaluate and address health challenges in our live operations, making sure our animals receive the care they need throughout their lives.

Animal Nutrition

Providing animals with proper nutrition to maintain their body condition and support healthy growth is essential to their overall health and welfare. Across our beef, pork, lamb, and poultry operations, our Ph.D. scientists and expert nutritionists formulate diets specific to species and life stage. These diets are reviewed and adjusted – sometimes daily – to optimize growth, prevent nutritional deficiencies, and reduce the risk of digestive issues. We manufacture feed in both Company-owned and contracted feed mills, using proprietary formulations that include corn, ground hay (for cattle), and other grains. In our aquaculture operations, we source feed from accredited third-party suppliers.

Veterinary Care

Across our live animal operations and those of our contracted farmer partners, licensed veterinarians establish and monitor animal health and vaccine protocols in accordance with government regulations. They perform routine health checks and are available for consultation as needed. Each operation maintains a written health plan developed with input from our veterinarians. These plans include protocols for animal management, vaccination schedules, health monitoring and treatment, mortality and morbidity tracking, and disease transmission prevention. Our veterinarians also work to mitigate or eliminate animal pain wherever possible.

Physical Alterations

When physical alteration procedures are necessary to support animal health, safety, or welfare, they are carried out in accordance with science-based standards, under veterinary guidance, and by trained personnel.

Antibiotic Use

At JBS, we prioritize the responsible use of antibiotics. Across our operations and supply chains, antibiotic use is subject to local and national regulations to maintain animal health and food safety. We are dedicated to optimizing antibiotic use in animal production and investing in research to identify alternative strategies that promote animal health and reduce disease incidence, such as vaccination programs and enhanced animal husbandry practices.

Our veterinary and nutrition teams collaborate with both private and public sectors to stay at the forefront of innovation in this space, so we can continue to provide our customers with wholesome, healthy, and nutritious products. We also offer a variety of branded products that have never been treated with antibiotics, such as Aspen Ridge, Grass Run Farms, Just Bare, ThinkPure Organic, Seara Frango da Granja, and more.

HOUSING AND BIOSECURITY

JBS prioritizes animal health and welfare by providing and demanding from their business partners comfortable and secure housing designed to meet the specific needs of each species and to align with or exceed applicable industry standards.

Across our poultry, beef, pork, lamb, and aquaculture operations, our facilities are designed to protect from extreme weather conditions, predators, and vermin, supporting safe and appropriate living environments. Many of our brands and business units have also implemented environmental enrichment strategies, such as perches and teeters, to encourage natural behaviors and reduce stress. These practices help foster conditions that support animal health and well-being, and overall welfare across operations.

Biosecurity

Live animal operations are supported by comprehensive biosecurity programs designed to prevent the introduction of infectious diseases through human contact, animal vectors, or contaminated equipment. These protocols cover all aspects of our operations, including feed mill activities, feed delivery, animal transportation, vaccination, and health management, as well as the management of visitors and auditors.

Preventive measures – such as physical barriers, bird-proof netting, water monitoring and treatment, and compliant waste disposal – are implemented across our livestock, poultry, and aquaculture operations to strengthen disease prevention and safeguard animal health. Team members and contract partners receive training on biosecurity protocols, and all visitors and vendors undergo pre-screening and approval prior to accessing facilities. Visitor sign-in logs are maintained at all locations to support traceability and compliance.

Animal Welfare During Transportation

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 Transport Quality Assurance (TQA) certification through the National Pork Board 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.

Animal Handling At Our Production Facilities

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.

REGULATORY ANIMAL WELFARE STANDARDS

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 / U.K.	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)

Facility Standards, Trainings and Certifications

We go beyond legal requirements by training our team members and certifying many of our facilities to internationally recognized animal welfare standards. In Australia, JBS team members working with cattle, smallstock, and hogs receive training in accordance with industry Animal Welfare Officer (AWO) standards, while our processing facilities are accredited under the Australian Livestock Processing Industry Animal Welfare Certification System (AAWCS).

In the U.S., Brazil, and Canada, managerial animal welfare team members are certified as humane handling specialists through the Professional Animal Auditor Certification Organization (PAACO). Pilgrim's Europe Pork facilities are certified to RSPCA standards, reflecting exceptional animal welfare performance verified through an independently commissioned review.

Audits and Assessments

Our production facilities are regularly audited to verify compliance with our animal welfare standards. Quality assurance personnel conduct daily audits to verify adherence to each country's respective compliance program for each protein type. Government inspectors also monitor our animal welfare practices daily to ensure compliance with applicable regulations.

JBS production facilities typically undergo third-party animal handling audits annually. If a violation of our standards or applicable laws is identified, we take immediate corrective action and schedule internal follow-up audits until the issue is resolved. We've also implemented video auditing systems in many of our production facilities, enabling real-time internal auditing and immediate feedback for team members. The video footage is reviewed remotely by our animal welfare team and/or an independent third-party. These independent reviews verify compliance with our standards and legal regulations related to animal handling and welfare, including alerts and daily summaries sent to facilities for process improvement.



Governance Disclosures

Business Conduct and Anti-Corruption

Ethics and Compliance

Ethical conduct is fundamental to maintaining the trust of our consumers, customers, investors, suppliers, team members, and other stakeholders, including government regulators 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 Compliance Committee 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, the Committee is supported by senior compliance leadership 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, initiatives, and strategies to address the specific needs of their regions while maintaining consistency with the overarching global compliance framework.

CODE OF CONDUCT AND ETHICS

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, antitrust and competition, team member safety, and workplace conduct.

All team members participate in annual training sessions delivered in-person, online, or via video, which include harassment prevention training and an overview of corrective actions for policy violations. Our harassment policy explicitly prohibits harassment and retaliation based on race, gender, age, religion, disability, or other protected characteristics. Violations of the Code or Company policies may result in corrective actions such as coaching, written warnings, final written warnings, or termination of employment, underscoring our dedication to maintaining a respectful and compliant workplace.

Learn more about our regional compliance initiatives at our websites: [Brazil](#), [the U.S.](#), [Australia](#), [Europe](#), [Canada](#), and [Mexico](#).

OUR GLOBAL COMPLIANCE PROGRAM

Our compliance framework is built on comprehensive policies, diligent oversight mechanisms, transparency, and accountability. This keeps ethical conduct embedded in our business activities and relationships.

At the core of our compliance program are global and regional policies, including Antibribery and Anti-corruption, Antitrust, Non-Retaliation, Mergers and Acquisitions ("M&A"), Conflict of Interest, and Human Rights. These policies are reinforced by our Code and Business Associate Code of Conduct, which extend compliance expectations to our business partners. To further strengthen integrity in M&A, JBS has also implemented an M&A Anti-Corruption Due Diligence Procedure.

By adhering to industry standard guidelines, such as the U.S. Department of Justice's Evaluation of Corporate Compliance Programs, we continuously evaluate and improve our compliance framework.

Our Nine Compliance Program Pillars

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
2	Assessing Risk
3	Developing Policies and Procedures
4	Conducting Trainings
5	Promoting The Ethics Line and Conducting Investigations
6	Communicating Regularly
7	Implementing Controls
8	Monitoring Effectiveness
9	Extending to Third Parties

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 the Company. We maintain a robust compliance framework through our Global Executive Ethics and Compliance Committee, which promotes consistency across all JBS entities and regions. Comprised of executive leadership, the Committee develops global policies, oversees the ongoing structure and performance of the global compliance program, and promotes best practices. Both JBS and Pilgrim's Boards of Directors mandate periodic reporting from Ethics and Compliance leaders, who now provide quarterly updates on compliance matters, including complaints received

via the Ethics Line. Regional oversight is reinforced through structured accountability mechanisms, including monthly meetings with all regional senior compliance leaders around the globe, monthly meetings between the individual regional leaders, and regular Ethics Committee meetings in each region. Among other things, these committees, involving key leaders such as CEOs, CFOs, and heads of compliance, human resources, and legal departments, monitor performance for alignment with global policies on Anti-bribery, Non-Retaliation, Conflict of Interest, and Human Rights. Senior management plays an active role in implementing the compliance program by participating in training, communicating priorities, and integrating compliance into daily operations. JBS compliance leaders regularly engage with team members, senior leaders, and business units through meetings, events, forums, and culture surveys to strengthen the Company's compliance culture.

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. The JBS Internal Audit department conducts annual audits of the Company's entity level controls, which include its compliance controls. In addition, the Company engages an independent third party to audit and assess its compliance program approximately every two years. Smaller-scale, focused assessments are also conducted regularly to identify and then, if necessary, remedy areas of concern. By continuously refining our approach, we proactively manage risks and strengthen our global compliance framework.

3. DEVELOPING POLICIES AND PROCEDURES

Clear and consistent policies and procedures based on risk assessments guide team members in their daily activities. We make our Code accessible to our global workforce by providing it in multiple languages, including English, French, Italian, Portuguese, and Spanish. The Code establishes behavioral standards and expectations to promote ethical workplace conduct, safe operations, and the well-being of our team members. It covers critical topics such as animal welfare, corporate ethics, environmental compliance, food safety, taxation and finance, team member safety, and workplace behavior.

To reinforce these standards, all team members complete annual mandatory training on the Code. New employees receive an employee handbook during orientation, which includes comprehensive information on ethics and compliance. Adherence to the Code is mandatory for all team members, and violations are addressed through corrective actions ranging from coaching to termination, depending on severity. Some of the additional key policies and procedures we have implemented include:

- [Global Anti-Bribery and Anti-Corruption Policy](#)
- [Global Non-Retaliation Policy](#)
- [Global Conflict of Interest Policy](#)
- [Policy on Offering and Receiving Gifts, Presents, Entertainment and Hospitality](#)
- [Donations Policy](#)
- [Ethics Line](#)
- Third-Party Due Diligence

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, while salaried team members receive additional instruction on key topics such as antibribery and anti-corruption (ABAC), antitrust, conflicts of interest, and gifts/ meals/entertainment. Specialized ABAC training is offered to teams in international logistics, sales, global procurement, finance, and accounting. To maintain governance at the highest levels, JBS and Pilgrim’s Boards of Directors also participate in annual ABAC training. These programs equip team members with the knowledge needed to uphold JBS’s ethical standards.

5. PROMOTING THE ETHICS LINE AND CONDUCTING INVESTIGATIONS

JBS is dedicated to fostering a culture of integrity by providing accessible, secure, and retaliation-free channels for reporting concerns. The JBS Ethics Line serves as a cornerstone of this commitment, offering team members and external stakeholders a 24/7 platform to report potential violations anonymously if they choose. Available in 18 languages across all operating countries and managed by an independent third-party provider, the Ethics Line protects confidentiality while addressing issues related to JBS policies, procedures, laws, and regulatory requirements.

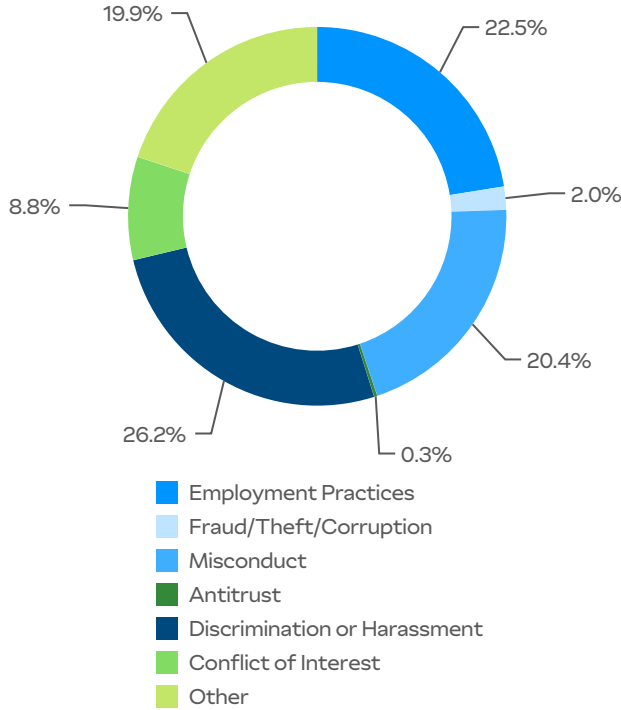
To encourage use, we actively promote the Ethics Line through our “Speak Up” campaign and regular communications throughout the organization. Reports submitted, whether by name or anonymously, are reviewed by the Ethics and Compliance team, which assigns investigations based on the nature of the allegations. Workplace-related cases are typically handled by Human Resources, while high-priority matters—such as antibribery, anti-corruption, financial misconduct, and conflicts of interest—are directly managed by the Compliance team. In addition, allegations of any type involving senior leaders are also overseen by Compliance to maintain impartiality and thoroughness.

In 2025, 9,495 grievances were submitted to the Ethics Line. All investigators undergo mandatory training before handling cases, which are subject to two levels of review to maintain rigor and accountability. Corrective actions, including administrative or disciplinary measures, were taken when warranted.

JBS ETHIC LINE CASES

JBS Global	2023	2024	2025
Number of Ethics Line cases	7,925	9,092	9,495

JBS ETHICS LINE CASES BY CATEGORY



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. Campaigns like “Speak Up” and “Person of Value” encourage team members and stakeholders to report unethical conduct without fear of retaliation, empowering them to uphold ethical practices.

Executive leadership reinforces this by participating in compliance workshops, engaging with regional teams, and sharing insights through email communications.

To keep employees informed, we publish an Ethics and Compliance Newsletter, covering governance updates, policy changes, training opportunities, and key compliance topics. Regular evaluations of our communication strategies help maintain their effectiveness and inclusiveness.

7. IMPLEMENTING CONTROLS

JBS continues to manage and improve control systems for faster and more effective detection and prevention of risk transactions. We have enhanced financial controls for anti-bribery and anti-corruption practices through preventative and detective measures, including the implementation of Lextegrity, an independent platform for third-party management. Fully operational in the U.S. and expanding to Australia, Europe, and Mexico, Lextegrity automates vendor screening against corruption, sanctions, terrorism, and human rights watch lists, with high-risk vendors undergoing enhanced due diligence.

8. MONITORING EFFECTIVELY

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. By analyzing Ethics Line data, we track team member perceptions and reporting trends, providing valuable insights into the program’s impact.

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. Our Code of Conduct for Business Associates, available in four languages (English, Italian, Portuguese, and Spanish), is to help ensure that our value chain partners adhere to our ethical business practices and expectations. In addition, we have implemented external technology to further improve third-party due diligence and monitoring.



Appendices

Key Performance Indicators

Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB		
JBS										
Operations	JBS Global	number of facilities	621	614	647	647	0%	2-1	*	
	JBS Brazil ¹	number of facilities	88	92	92	91	-1%	2-1	*	
	Seara ²	number of facilities	148	149	149	149	0%	2-1	*	
	JBS Beef North America ³	number of facilities	31	29	28	27	-4%	2-1	*	
	JBS USA Pork ⁴	number of facilities	51	52	61	59	-3%	2-1	*	
	JBS Australia ⁵	number of facilities	96	93	112	113	1%	2-1	*	
	Pilgrim's Pride ⁶	number of facilities	203	195	201	204	1%	2-1	*	
	Rigamonti ⁷	number of facilities	4	4	4	4	0%	2-1	*	
Governance										
Board of Directors	JBS N.V.	Total	#	9	11	11	9	-18%	405-1	*
		Women	#	2	2	2	1	-50%	405-1	*
		Men	#	7	9	9	8	-11%	405-1	*
		Independent members	#	7	7	7	5	-29%	405-1	*
	Pilgrim's Pride	Total	#	9	9	10	10	0%	405-1	*
		Women	#	2	2	2	2	0%	405-1	*
		Men	#	7	7	8	8	0%	405-1	*
		Independent members	#	7	6	5	6	20%	405-1	*

¹ Includes 33 beef processing facilities, 8 prepared food facilities, 15 leather/hide facilities, 13 related businesses, 8 feedlots, and 14 distribution centers.

² Includes 30 poultry processing facilities, 8 pork processing facilities, 25 prepared food facilities, 18 distribution centers, 43 feed mills, and 25 hatcheries.

³ Includes 10 beef processing facilities, 8 prepared foods facilities, 6 carrier units, 3 plant-based processing facilities.

⁴ Includes 5 pork processing facilities, 3 genetic units, 9 prepared food facilities, 2 distribution centers, and 40 other facilities (distribution center, feed mill, grain handling and storage, grow-finish, breeding and farrowing, swine confinement).

⁵ Includes 8 beef processing facilities, 3 lamb processing facilities, 3 pork processing facilities, 2 fish processing facilities, 8 prepared food facilities, 6 feedlots, 8 distribution centers, 1 sheepskin facility, 1 leather/hide facilities and 72 other facilities (cold storage, trading office, retail, finfish growers, hog farm).

⁶ Includes 36 chicken processing facilities, 1 lamb processing facility, 28 prepared food facilities, 50 hatcheries, 1 grain elevator, and 34 distribution centers and 54 other facilities (feed mills, protein conversion and rendering facilities, pet food facilities, company-owned pig farms in the U.K.).

⁷ Includes 4 prepared foods facilities.

Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Ethics and Compliance									
JBS Ethics Line	JBS Global	#	5,743	7,925	9,092	8,927	-2%	406-1 205-3	*
	Brazil	#	3,444	5,501	6,556	6,283	-4%	406-1 205-3	*
	Australia	#	12	17	12	20	67%	406-1 205-3	*
	Europe and U.K.	#	42	54	63	40	-37%	406-1 205-3	*
	Mexico	#	26	91	116	156	34%	406-1 205-3	*
	United States and Canada	#	2,219	2,262	2,345	2,358	1%	406-1 205-3	*
	Not declared	#	-	-	-	70	—	406-1 205-3	*
	Employment practices	%	14.8%	14.5%	26.6%	22.5%	-16%	205-3	*
	Discrimination or harassment	%	30.6%	51.8%	23.3%	26.2%	12%	406-1	*
	Fraud/theft/ corruption	%	4.1%	8.9%	3.5%	2.0%	-43%	205-3	*
	Conflict of interest	%	9.6%	3.1%	3.3%	8.8%	166%	205-3	*
	Misconduct	%	25.9%	10.2%	34.6%	20.4%	-41%	205-3	*
	Antitrust	%	0.3%	0.0%	0.1%	0.3%	154%	205-3	*
	Other	%	14.7%	11.5%	8.6%	19.9%	132%	205-3	*
Team member trainings	JBS Global	#	243,402	243,572	273,008	154,435	-43%	205-2	*
	Brazil	#	130,789	125,197	136,224	34,617	-75%	205-2	*
	North America, Europe, U.K. and Australia	#	112,613	118,375	136,784	119,818	-12%	205-2	*
	JBS Global	#	7,311	6,925	39,442	55,947	42%	205-2	*
	Brazil	#	-	-	24,278	34,617	43%	205-2	*
	North America, Europe, U.K. and Australia	#	7,311	6,925	15,164	21,330	41%	205-2	*
Team Members									
Number of team members	JBS Global	#	256,492	273,883	278,156	276,984	-0%	2-7	*
	JBS Brazil	#	143,879	152,502	157,349	153,698	-2%	2-7	*
	JBS USA	#	36,792	39,260	40,560	40,355	-1%	2-7	*
	JBS Australia	#	12,958	13,554	13,180	15,079	14%	2-7	*
	JBS Canada	#	3,244	3,637	4,353	3,875	-11%	2-7	*
	Pilgrim's U.S.	#	29,902	32,230	34,242	34,848	2%	2-7	*
	Pilgrim's Mexico	#	12,287	11,578	12,099	12,491	3%	2-7	*
	Pilgrim's Europe	#	17,430	17,463	15,977	15,973	-0%	2-7	*
	Rigamonti	#	-	382	396	391	-1%	2-7	*
	Vivera	#	-	271	-	274	—	2-7	*
	Other	#	-	3,006	-	-	0%	2-7	*

¹ All JBS team members receive annual in-person, online, or video-based training on the [Code of Conduct and Ethics](#).

Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Team members included in labor unions or collective bargaining agreements	JBS Global	%	0%	0%	79%	79%	1%	407-1	*
	JBS Brazil	%	94%	86%	96%	96%	-0%	407-1	*
	JBS USA	%	57%	57%	69%	71%	3%	407-1	*
	Pilgrim's U.S.	%			33%	33%	0%	407-1	*
	JBS Australia	%	75%	79%	79%	81%	3%	407-1	*
	JBS Canada	%	97%	89%	81%	90%	11%	407-1	*
	Pilgrim's Europe	%	61%	72%	99%	50%	-49%	407-1	*
	Pilgrim's Mexico	%	70%	34%	68%	66%	-3%	407-1	*
	Rigamonti	%	0%	100%	54%	100%	85%	407-1	*
	Vivera	%	-	-	-	55%	—	407-1	*
Team Member Health & Safety									
JBS Safety Index ¹	JBS Global	#	0.14	0.11	0.08	0.09	11%	403-9	*
	JBS Brazil	#	0.14	0.10	0.10	0.14	38%	403-9	*
	JBS USA	#	0.19	0.19	0.08	0.05	-38%	403-9	*
	JBS Australia	#	0.56	0.43	0.15	0.09	-38%	403-9	*
	JBS Canada	#	0.04	0.07	0.07	0.30	304%	403-9	*
	Pilgrim's U.S.	#	0.14	0.13	0.06	0.02	-67%	403-9	*
	Pilgrim's Mexico	#	0.02	0.00	0.01	0.01	-52%	403-9	*
	Pilgrim's Europe	#	0.03	0.04	0.05	0.00	-100%	403-9	*
	Rigamonti	#	0.00	1.60	0.63	0.00	-100%	403-9	*
	Vivera	#	0.00	0.47	0.00	0.00	0%	403-9	*
Hours worked	JBS Global	#	499,723,580	518,899,892	549,885,274	555,014,345	1%	403-9	*
	JBS Brazil	#	262,517,767	278,199,801	294,516,339	293,190,895	-0%	403-9	*
	JBS USA	#	81,513,528	79,104,710	88,779,327	88,804,571	-0%	403-9	*
	JBS Australia	#	20,538,199	22,636,657	27,435,176	31,204,859	14%	403-9	*
	JBS Canada	#	5,590,666	6,039,631	5,478,192	5,419,741	-1%	403-9	*
	Pilgrim's U.S.	#	61,287,092	65,234,857	68,211,693	71,450,575	-0%	403-9	*
	Pilgrim's Mexico	#	29,320,766	30,396,983	30,182,396	31,273,638	4%	403-9	*
	Pilgrim's Europe	#	38,955,562	36,660,759	34,642,934	32,711,451	-6%	403-9	*
	Rigamonti	#	-	626,494	639,217	623,386	-2%	403-9	*
	Vivera	#	-	-	-	335,228	—	403-9	*

¹ Number of severe work-related injuries multiplied by 200,000, divided by the total hours worked by our own workforce.

Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Recordable accidents ¹	JBS Global	#	-	-	-	9,134	—	403-9	*
	JBS Brazil	#	-	-	-	5,762	—	403-9	*
	JBS USA	#	-	-	-	939	—	403-9	*
	JBS Australia	#	-	-	-	1,228	—	403-9	*
	JBS Canada	#	-	-	-	424	—	403-9	*
	Pilgrim's U.S.	#	-	-	-	684	—	403-9	*
	Pilgrim's Mexico	#	-	-	-	5	—	403-9	*
	Pilgrim's Europe	#	-	-	-	76	—	403-9	*
	Rigamonti	#	-	-	-	7	—	403-9	*
	Vivera	#	-	-	-	9	—	403-9	*
Recordable Accidents Rate ²	JBS Global	#	-	-	-	16.46	—	403-9	FB-MP-320a.1
	JBS Brazil	#	-	-	-	19.65	—	403-9	FB-MP-320a.1
	JBS USA	#	-	-	-	10.57	—	403-9	FB-MP-320a.1
	JBS Australia	#	-	-	-	39.35	—	403-9	FB-MP-320a.1
	JBS Canada	#	-	-	-	78.23	—	403-9	FB-MP-320a.1
	Pilgrim's U.S.	#	-	-	-	9.57	—	403-9	FB-MP-320a.1
	Pilgrim's Mexico	#	-	-	-	0.16	—	403-9	FB-MP-320a.1
	Pilgrim's Europe	#	-	-	-	2.32	—	403-9	FB-MP-320a.1
	Rigamonti	#	-	-	-	11.23	—	403-9	FB-MP-320a.1
	Vivera	#	-	-	-	26.85	—	403-9	FB-MP-320a.1
Severe accidents ³	JBS Global	#	-	-	-	256	—	403-9	FB-MP-320a.1
	JBS Brazil	#	-	-	-	204	—	403-9	FB-MP-320a.1
	JBS USA	#	-	-	-	22	—	403-9	FB-MP-320a.1
	JBS Australia	#	-	-	-	14	—	403-9	FB-MP-320a.1
	JBS Canada	#	-	-	-	8	—	403-9	FB-MP-320a.1
	Pilgrim's U.S.	#	-	-	-	7	—	403-9	FB-MP-320a.1
	Pilgrim's Mexico	#	-	-	-	1	—	403-9	FB-MP-320a.1
	Pilgrim's Europe	#	-	-	-	0	—	403-9	FB-MP-320a.1
	Rigamonti	#	-	-	-	0	—	403-9	FB-MP-320a.1
	Vivera	#	-	-	-	0	—	403-9	FB-MP-320a.1

¹ Work-related injury that results in any of the following: i. Fatalities, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or ii. significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.

² Number of recordable work-related injuries multiplied by 1,000,000, divided by the total hours worked by our own workforce.

³ Any injury resulting in amputation, fatality, in-patient hospitalization, vision loss, second- or third-degree burns, or fractures.

Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB		
Fatalities	JBS Global	#	5	1	3	2	-33%	403-9	FB-MP-320a.1	
	JBS Brazil	#	3	1	2	2	0%	403-9	FB-MP-320a.1	
	JBS USA	#	2	0	1	0	-100%	403-9	FB-MP-320a.1	
	JBS Australia	#	0	0	0	0	0%	403-9	FB-MP-320a.1	
	JBS Canada	#	0	0	0	0	0%	403-9	FB-MP-320a.1	
	Pilgrim's U.S.	#	0	0	0	0		403-9	FB-MP-320a.1	
	Pilgrim's Mexico	#	0	0	0	0	0%	403-9	FB-MP-320a.1	
	Pilgrim's Europe	#	0	0	0	0	0%	403-9	FB-MP-320a.1	
	Rigamonti	#	-	-	-	0	—	403-9	FB-MP-320a.1	
	Vivera	#	-	-	-	0	—	403-9	FB-MP-320a.1	
Team Member Profile										
Women	JBS Global	%	40.1%	40.1%	60.1%	39.6%	-34%	405-1	*	
	JBS Brazil	%	43.0%	43.0%	42.7%	42.8%	0%	405-1	*	
	JBS USA	%	34.7%	34.3%	33.9%	34.8%	3%	405-1	*	
	JBS Australia	%	29.4%	29.5%	29.6%	28.8%	-3%	405-1	*	
	JBS Canada	%	34.4%	34.9%	33.7%	31.4%	-7%	405-1	*	
	Pilgrim's U.S.	%	40.9%	40.7%	39.8%	40.0%	0%	405-1	*	
	Pilgrim's Mexico	%	36.9%	37.2%	37.8%	36.1%	-4%	405-1	*	
	Pilgrim's Europe	%	37.7%	39.1%	37.5%	37.3%	-1%	405-1	*	
	Rigamonti	%	-	31.4%	32.1%	32.0%	-0%	405-1	*	
	Vivera	%	-	43.0%	-	40.9%	—	405-1	*	
Team members by gender	Men	JBS Global	%	59.8%	39.8%	40.1%	60.4%	51%	405-1	*
		JBS Brazil	%	57.0%	57.0%	57.3%	57.2%	-0%	405-1	*
		JBS USA	%	65.1%	65.4%	65.7%	65.2%	-1%	405-1	*
		JBS Australia	%	70.6%	70.4%	70.3%	71.2%	1%	405-1	*
		JBS Canada	%	65.6%	64.6%	65.7%	68.1%	4%	405-1	*
		Pilgrim's U.S.	%	58.8%	59.1%	60.1%	60.0%	-0%	405-1	*
		Pilgrim's Mexico	%	63.1%	62.8%	62.2%	63.9%	3%	405-1	*
		Pilgrim's Europe	%	62.3%	60.9%	62.4%	62.7%	0%	405-1	*
		Rigamonti	%	-	68.6%	67.9%	68.0%	0%	405-1	*
		Vivera	%	-	-	-	59.1%	—	405-1	*
Other / Not declared	JBS Global	%	0.1%	0.2%	0.2%	0.0%	-93%	405-1	*	
	JBS Brazil	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*	
	JBS USA	%	0.2%	0.3%	0.4%	0.0%	-96%	405-1	*	
	JBS Australia	%	0.1%	0.1%	0.1%	0.0%	-32%	405-1	*	
	JBS Canada	%	0.0%	0.4%	0.6%	0.5%	-11%	405-1	*	
	Pilgrim's U.S.	%	0.2%	0.1%	0.1%	0.0%	-79%	405-1	*	
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*	
	Pilgrim's Europe	%	0.0%	0.0%	0.1%	0.0%	-100%	405-1	*	
	Rigamonti	%	-	0.0%	0.0%	0.0%	0%	405-1	*	
	Vivera	%	-	0.0%	-	0.0%	—	405-1	*	

Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Women	JBS Global	%	25.4%	32.2%	31.6%	30.5%	-4%	405-1	*
	JBS Brazil	%	27.7%	30.5%	30.7%	31.6%	3%	405-1	*
	JBS USA	%	31.0%	29.0%	27.8%	27.7%	-1%	405-1	*
	JBS Australia	%	20.4%	19.1%	21.8%	23.2%	6%	405-1	*
	JBS Canada	%	0.0%	28.3%	70.4%	21.4%	-70%	405-1	*
	Pilgrim's U.S.	%	39.3%	38.2%	35.8%	36.3%	1%	405-1	*
	Pilgrim's Europe	%	34.2%	46.4%	41.3%	35.2%	-15%	405-1	*
	Pilgrim's Mexico	%	15.9%	16.9%	18.0%	22.6%	26%	405-1	*
	Rigamonti	%	-	23.1%	17.6%	23.1%	31%	405-1	*
	Vivera	%	-	19.2%	-	16.1%	—	405-1	*
Leadership positions by gender	JBS Global	%	73.0%	67.7%	68.3%	69.5%	2%	405-1	*
	JBS Brazil	%	72.3%	69.5%	69.3%	68.4%	-1%	405-1	*
	JBS USA	%	68.8%	70.9%	71.9%	72.3%	1%	405-1	*
	JBS Australia	%	79.6%	80.9%	78.2%	76.8%	-2%	405-1	*
	JBS Canada	%	0.0%	71.7%	29.6%	77.7%	162%	405-1	*
	Pilgrim's U.S.	%	60.6%	61.6%	64.1%	63.7%	-1%	405-1	*
	Pilgrim's Europe	%	50.7%	53.6%	58.6%	64.8%	11%	405-1	*
	Pilgrim's Mexico	%	84.1%	83.1%	82.0%	77.4%	-6%	405-1	*
	Rigamonti	%	-	76.9%	82.4%	76.9%	-7%	405-1	*
	Vivera	%	-	80.8%	-	83.9%	—	405-1	*
Other / Not declared	JBS Global	%	1.6%	0.1%	0.1%	0.0%	-84%	405-1	*
	JBS Brazil	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS USA	%	0.1%	0.1%	0.3%	0.0%	-100%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.9%	—	405-1	*
	Pilgrim's U.S.	%	0.1%	0.2%	0.1%	0.0%	-56%	405-1	*
	Pilgrim's Europe	%	15.1%	0.0%	0.1%	0.0%	-100%	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	0.0%	0.0%	0.0%	0%	405-1	*
	Vivera	%	-	0.0%	-	0.0%	—	405-1	*

Our People

Indicator		Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Brown	JBS Global	%	15.4%	15.1%	15.5%	15.8%	2%	405-1	*
	JBS Brazil	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS USA	%	49.0%	49.6%	48.5%	48.9%	1%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	30.3%	31.8%	33.4%	33.7%	1%	405-1	*
	Pilgrim's Europe	%	-	-	-	-	0%	405-1	*
	Pilgrim's Mexico	%	100.0%	100.0%	100.0%	100.0%	0%	405-1	*
	Rigamonti	%	-	0.0%	0.0%	0.0%	0%	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
White	JBS Global	%	34.1%	31.9%	30.9%	30.0%	-3%	405-1	*
	JBS Brazil	%	49.2%	46.3%	44.6%	42.6%	-4%	405-1	*
	JBS USA	%	19.8%	18.6%	16.3%	16.0%	-2%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	31.5%	29.4%	26.3%	26.5%	1%	405-1	*
	Pilgrim's Europe	%	-	-	-	13.6%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Black	JBS Global	%	32.6%	33.9%	37.5%	13.1%	-65%	405-1	*
	JBS Brazil	%	46.2%	48.5%	52.6%	8.9%	-83%	405-1	*
	JBS USA	%	18.8%	20.2%	23.7%	25.7%	8%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	34.3%	34.5%	34.5%	35.8%	4%	405-1	*
	Pilgrim's Europe	%	-	-	-	0.2%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Asian	JBS Global	%	2.2%	1.9%	1.8%	2.0%	8%	405-1	*
	JBS Brazil	%	1.3%	1.1%	1.2%	1.2%	5%	405-1	*
	JBS USA	%	8.4%	7.5%	6.5%	6.6%	1%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	1.9%	1.9%	1.8%	1.8%	4%	405-1	*
	Pilgrim's Europe	%	-	-	-	1.9%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*

¹ Australia, Rigamonti, Vivera, and Pilgrim's Europe do not collect or monitor this information locally; therefore, the related data has been classified as "Not disclosed."

Our People

Indicator		Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Indigenous	JBS Global	%	1.2%	1.0%	1.1%	1.1%	2%	405-1	*
	JBS Brazil	%	1.2%	1.1%	1.3%	1.4%	4%	405-1	*
	JBS USA	%	2.9%	2.5%	1.6%	1.7%	2%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	0.8%	0.8%	0.8%	0.8%	0%	405-1	*
	Pilgrim's Europe	%	-	-	-	0.0%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Workforce by race ¹	JBS Global	%	0.2%	0.3%	0.3%	25.9%	8262%	405-1	*
	JBS Brazil	%	0.0%	0.0%	0.0%	45.8%	—	405-1	*
	JBS USA	%	0.9%	1.1%	1.1%	1.2%	7%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	1.0%	1.2%	1.2%	1.3%	9%	405-1	*
	Pilgrim's Europe	%	-	-	-	3.2%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Not declared	JBS Global	%	6.2%	6.8%	5.5%	12.1%	122%	405-1	*
	JBS Brazil	%	2.0%	3.1%	0.3%	0.1%	-71%	405-1	*
	JBS USA	%	0.2%	0.5%	2.2%	0.0%	-99%	405-1	*
	JBS Australia	%	100.0%	100.0%	100.0%	100.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	100.0%	—	405-1	*
	Pilgrim's U.S.	%	0.2%	0.3%	2.0%	0.0%	-99%	405-1	*
	Pilgrim's Europe	%	-	-	-	81.0%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	100.0%	—	405-1	*
	Vivera	%	-	-	-	100.0%	—	405-1	*

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Our People

Indicator		Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Brown	JBS Global	%	12.3%	12.0%	11.9%	18.7%	57%	405-1	*
	JBS Brazil	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS USA	%	36.6%	38.0%	35.6%	42.6%	19%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	19.2%	19.4%	19.0%	21.0%	11%	405-1	*
	Pilgrim's Europe	%	-	-	-	0.0%	—	405-1	*
	Pilgrim's Mexico	%	100.0%	100.0%	100.0%	100.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
White	JBS Global	%	54.3%	52.7%	53.4%	44.9%	-16%	405-1	*
	JBS Brazil	%	71.6%	70.2%	68.8%	67.9%	-1%	405-1	*
	JBS USA	%	50.2%	48.0%	50.6%	44.3%	-12%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	59.4%	56.7%	57.9%	54.7%	-6%	405-1	*
	Pilgrim's Europe	%	-	-	-	11.6%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	0.0%	0.0%	0.0%	0%	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Black	JBS Global	%	17.8%	18.6%	20.2%	6.0%	-70%	405-1	*
	JBS Brazil	%	26.4%	27.6%	29.9%	4.1%	-86%	405-1	*
	JBS USA	%	6.0%	6.0%	6.5%	7.2%	11%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	18.6%	20.0%	18.8%	20.6%	10%	405-1	*
	Pilgrim's Europe	%	-	-	-	0.2%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	0.0%	0.0%	0.0%	0%	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Asian	JBS Global	%	1.4%	1.5%	1.2%	1.4%	21%	405-1	*
	JBS Brazil	%	1.0%	1.1%	1.1%	1.2%	12%	405-1	*
	JBS USA	%	5.2%	5.2%	3.4%	3.4%	1%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	1.2%	1.5%	0.6%	1.6%	166%	405-1	*
	Pilgrim's Europe	%	-	-	-	0.9%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*

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Our People

Indicator		Unit	2022	2023	2024	2025	% change 2024-2025	GRI	SASB
Indigenous	JBS Global	%	0.2%	0.1%	0.5%	0.3%	-35%	405-1	*
	JBS Brazil	%	0.1%	0.0%	0.1%	0.2%	99%	405-1	*
	JBS USA	%	0.5%	0.3%	0.7%	0.8%	11%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	0.6%	0.8%	2.9%	0.8%	-73%	405-1	*
	Pilgrim's Europe	%	-	-	-	0.0%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Leadership position by race ¹	JBS Global	%	0.3%	0.4%	0.3%	11.5%	3759%	405-1	*
	JBS Brazil	%	0.0%	0.0%	0.0%	26.7%	—	405-1	*
	JBS USA	%	1.2%	1.7%	1.5%	1.7%	12%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Pilgrim's U.S.	%	0.9%	0.9%	0.6%	1.4%	125%	405-1	*
	Pilgrim's Europe	%	-	-	-	1.7%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	0.0%	—	405-1	*
	Vivera	%	-	-	-	0.0%	—	405-1	*
Not declared	JBS Global	%	0.6%	0.7%	0.3%	17.1%	5716%	405-1	*
	JBS Brazil	%	1.0%	1.1%	0.0%	0.0%	-54%	405-1	*
	JBS USA	%	0.3%	0.0%	1.7%	0.0%	-98%	405-1	*
	JBS Australia	%	0.0%	0.0%	0.0%	100.0%	—	405-1	*
	JBS Canada	%	0.0%	0.0%	0.0%	100.0%	—	405-1	*
	Pilgrim's U.S.	%	0.2%	0.7%	0.2%	0.0%	-100%	405-1	*
	Pilgrim's Europe	%	-	-	-	85.7%	—	405-1	*
	Pilgrim's Mexico	%	0.0%	0.0%	0.0%	0.0%	0%	405-1	*
	Rigamonti	%	-	-	-	100.0%	—	405-1	*
	Vivera	%	-	-	-	100.0%	—	405-1	*

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Our People

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
< 30	JBS Global	%	31.4%	33.0%	30.3%	29.9%	-1%	405-1	*
	JBS Brazil	%	37.5%	40.2%	36.1%	35.0%	-3%	405-1	*
	JBS USA	%	23.0%	22.1%	22.1%	21.9%	-1%	405-1	*
	JBS Australia	%	29.2%	25.0%	25.8%	27.6%	7%	405-1	*
	JBS Canada	%	19.9%	58.3%	18.5%	15.1%	-18%	405-1	*
	Pilgrim's U.S.	%	23.5%	23.6%	23.2%	23.7%	3%	405-1	*
	Pilgrim's Europe	%	14.3%	14.8%	15.7%	34.5%	120%	405-1	*
	Pilgrim's Mexico	%	34.3%	35.0%	32.9%	13.9%	-58%	405-1	*
	Rigamonti	%	-	7.3%	7.8%	7.2%	-9%	405-1	*
	Vivera	%	-	15.2%	-	19.0%	—	405-1	*
Team members by age 30 - 50	JBS Global	%	49.7%	48.0%	50.8%	49.6%	-2%	405-1	*
	JBS Brazil	%	50.1%	48.2%	49.9%	49.7%	-0%	405-1	*
	JBS USA	%	49.2%	48.0%	51.4%	50.0%	-3%	405-1	*
	JBS Australia	%	46.8%	50.8%	51.1%	50.5%	-1%	405-1	*
	JBS Canada	%	60.1%	19.7%	58.2%	52.8%	-9%	405-1	*
	Pilgrim's U.S.	%	44.4%	42.5%	46.7%	44.9%	-4%	405-1	*
	Pilgrim's Europe	%	53.7%	55.1%	52.4%	53.0%	1%	405-1	*
	Pilgrim's Mexico	%	55.0%	55.0%	55.7%	52.3%	-6%	405-1	*
	Rigamonti	%	-	46.3%	48.5%	44.2%	-9%	405-1	*
	Vivera	%	-	45.9%	-	38.3%	—	405-1	*
> 50	JBS Global	%	18.8%	19.0%	19.4%	20.5%	6%	405-1	*
	JBS Brazil	%	12.4%	11.6%	14.0%	15.3%	9%	405-1	*
	JBS USA	%	27.8%	29.9%	26.5%	28.5%	8%	405-1	*
	JBS Australia	%	24.0%	24.2%	23.1%	21.8%	-5%	405-1	*
	JBS Canada	%	19.9%	22.0%	23.3%	18.8%	-19%	405-1	*
	Pilgrim's U.S.	%	32.1%	33.9%	30.2%	31.5%	5%	405-1	*
	Pilgrim's Europe	%	32.0%	30.2%	31.9%	12.5%	-61%	405-1	*
	Pilgrim's Mexico	%	10.7%	10.1%	11.5%	29.0%	152%	405-1	*
	Rigamonti	%	0.0%	46.3%	43.7%	48.6%	11%	405-1	*
	Vivera	%	-	38.9%	-	42.7%	—	405-1	*
Team members by job category	Leaders	%	6.3%	6.5%	5.8%	6.6%	14%	405-1	*
	Admin	%	9.3%	10.8%	12.1%	6.9%	-43%	405-1	*
	Operations	%	79.7%	77.1%	80.0%	81.8%	2%	405-1	*
	Apprentices, interns and trainees	%	1.1%	1.1%	1.9%	1.3%	-29%	405-1	*
	Other	%	3.6%	4.5%	0.3%	3.4%	1106%	405-1	*
People with disabilities	Person with disabilities	%	-	-	-	1.1%	—	405-1	*
	Person without disabilities	%	-	-	-	58.7%	—	405-1	*
	Not declared	%	-	-	-	40.2%	—	405-1	*
Team members by contract type	Permanent	%	-	99.2%	99.5%	98.9%	-1%	405-1	*
	Temporary	%	-	0.3%	0.1%	0.4%	142%	405-1	*
	Non-guaranteed hours	%	-	0.5%	0.3%	0.4%	15%	405-1	*

Our People

Indicator		Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Turnover ¹	JBS Global	%	-	-	-	39%	—	401-1	*
	JBS Brazil	%	-	-	-	40%	—	401-1	*
	JBS USA	%	-	-	-	41%	—	401-1	*
	JBS Australia	%	-	-	-	40%	—	401-1	*
	JBS Canada	%	-	-	-	12%	—	401-1	*
	Pilgrim's U.S.	%	-	-	-	46%	—	401-1	*
	Pilgrim's Europe	%	-	-	-	28%	—	401-1	*
	Pilgrim's Mexico	%	-	-	-	21%	—	401-1	*
	Rigamonti	%	-	-	-	5%	—	401-1	*
	Vivera	%	-	-	-	17%	—	401-1	*
Community Investment Programs									
Investments	J&F Institute	thousand R\$	R\$180.00	R\$111.00	R\$106.47	R\$77.00	-28%	203-1 413-1	*
	Hometown Strong ²	thousand US\$	\$60.00	\$60.00	\$61.50	\$61.50	0%	203-1 413-1	*
	Better Futures ³	thousand US\$	\$1,086.00	\$1,355.50	\$1,271.40	\$777.00	-39%	203-1 413-1	*
People benefited	J&F Institute Germinare Business; Tech; and VET	active students	-	901	1,047	1,258	20%	203-1 413-1	*
		low-income active students	-	379	397	272	-31%	203-1 413-1	*
	JBS Institute Community Program	beneficiary students	-	65,758	34,000	11,000	-68%	203-1 413-1	*

¹ Number of employees who leave voluntarily or due to dismissal, retirement or death in service by the average employee headcount.

² The total committed budget of this program is US\$100 million. These values indicated how much of this budget had been approved for investment at the end of the calendar year.

³ Aimed at improving proficiency levels in Portuguese and Mathematics for students enrolled in the early years of elementary education (from 1st to 5th grade) in public schools around the Institute, the Community Program (an initiative of the Community Support front of the J&F Institute) offers a gamified digital platform that enhances the learning process for these students, making it not only more dynamic but also more meaningful.

Our Product

Indicator		Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB		
Animal Welfare											
Investments		million US\$	US\$35.80	US\$119.04	US\$72.11	US\$93.02	29%	*	*		
People trained	Team members	people	22,688	55,071	58,616	177,416	203%	*	*		
	Suppliers	people	-	17,082	18,931	12,580	-34%	*	*		
	Third-party transporters	people	-	570	521	653	25%	*	*		
Hours of training provided	Team members	hours	-	31,510	21,923	49,144	124%	*	*		
	Suppliers	hours	-	3,576	4,906	9,695	98%	*	*		
	Third-party transporters	hours	-	1,439	1,349	1,489	10%	*	*		
Pork	Percentage of pork produced without the use of gestation crates	JBS Brazil	Seara	%	76%	86%	96%	100%	4%	*	FB-MP-410a.1
		JBS USA	Live Pork	%	-	-	-	47%	—	*	FB-MP-410a.1
		JBS Australia	Rivalea	%	100%	100%	100%	100%	0%	*	FB-MP-410a.1
		Pilgrim's Europe		%	100%	98%	100%	99%	-1%	*	FB-MP-410a.1
	Percentage with environmental enrichment	JBS Brazil	Seara	hour	-	-	-	97%	—	*	*
		Pilgrim's Europe		hour	-	-	-	100%	—	*	*
	Average transportation time	JBS Brazil	Seara	hour	-	-	-	1.50	—	*	*
		JBS USA	Live Pork	hour	-	-	-	2.00	—	*	*
		Pilgrim's Europe		hour	-	-	-	4.01	—	*	*
		Rigamonti		hour	-	-	-	0.80	—	*	*
Poultry	Cage-free eggs purchased as raw material	JBS Brazil	Seara	%	48%	46%	100%	100%	0%	*	FB-MP-410a.2
		JBS Brazil	Seara	kg/m ²	32.8	32.2	32.5	33.5	3%	*	*
	Average house density	Pilgrim's U.S.		kg/m ²	-	-	-	34.8	—	*	*
		Pilgrim's Mexico		kg/m ²	-	-	-	30.0	—	*	*
Cattle	Percentage of dairy cows in the supply chain that are free from tethering	JBS Brazil	Friboi	%	-	-	-	60%	—	*	*
		JBS Australia		%	-	-	-	100%	—	*	*
	Percentage of dairy cows in the supply chain that have access to pasture	JBS Brazil	Friboi	%	-	-	-	60%	—	*	*
		JBS Australia		%	-	-	-	100%	—	*	*

Our Product

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Processing and Handling									
Cattle	JBS Global	#	-	-	-	51	—	*	*
	JBS Brazil	#	-	-	-	33	—	*	*
	JBS USA	#	-	-	-	9	—	*	*
	JBS Australia	#	-	-	-	8	—	*	*
	JBS Canada	#	-	-	-	1	—	*	*
	Pilgrim's U.S.	#	-	-	-	0	—	*	*
	Pilgrim's Mexico	#	-	-	-	0	—	*	*
	Pilgrim's Europe	#	-	-	-	0	—	*	*
	Rigamonti	#	-	-	-	0	—	*	*
	Vivera	#	-	-	-	0	—	*	*
Processing facilities certified under a third-party animal welfare standard	JBS Global	#	-	-	-	21	—	*	*
	JBS Brazil	#	-	-	-	7	—	*	*
	JBS USA	#	-	-	-	5	—	*	*
	JBS Australia	#	-	-	-	3	—	*	*
	JBS Canada	#	-	-	-	0	—	*	*
	Pilgrim's U.S.	#	-	-	-	0	—	*	*
	Pilgrim's Mexico	#	-	-	-	0	—	*	*
	Pilgrim's Europe	#	-	-	-	2	—	*	*
	Rigamonti	#	-	-	-	4	—	*	*
	Vivera	#	-	-	-	0	—	*	*
Poultry	JBS Global	#	-	-	-	65	—	*	*
	JBS Brazil	#	-	-	-	30	—	*	*
	JBS USA	#	-	-	-	0	—	*	*
	JBS Australia	#	-	-	-	0	—	*	*
	JBS Canada	#	-	-	-	0	—	*	*
	Pilgrim's U.S.	#	-	-	-	25	—	*	*
	Pilgrim's Mexico	#	-	-	-	6	—	*	*
	Pilgrim's Europe	#	-	-	-	4	—	*	*
	Rigamonti	#	-	-	-	0	—	*	*
	Vivera	#	-	-	-	0	—	*	*
Food Safety and Quality									
Recalls ¹	JBS Global	#	0	3	6	3	-50%	*	*
	JBS Brazil	#	-	-	-	0	—	*	*
	JBS USA	#	-	-	-	0	—	*	*
	JBS Australia	#	-	-	-	1	—	*	*
	JBS Canada	#	-	-	-	0	—	*	*
	Pilgrim's U.S.	#	-	-	-	0	—	*	*
	Pilgrim's Mexico	#	-	-	-	0	—	*	*
	Pilgrim's Europe	#	-	-	-	2	—	*	*
	Rigamonti	#	-	-	-	0	—	*	*
	Vivera	#	-	-	-	0	—	*	*

¹ In 2025, all recalls were involuntary.

Our Product

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Supplier facilities certified to GFSI standards	JBS Global	%	—	—	—	85%	—	* FB-MP-250a.1
	JBS Brazil	%	—	—	—	66%	—	* FB-MP-250a.1
	JBS USA	%	—	—	—	100%	—	* FB-MP-250a.1
	JBS Australia	%	—	—	—	68%	—	* FB-MP-250a.1
	JBS Canada	%	—	—	—	100%	—	* FB-MP-250a.1
	Pilgrim's U.S.	%	—	—	—	100%	—	* FB-MP-250a.1
	Pilgrim's Mexico	%	—	—	—	72%	—	* FB-MP-250a.1
	Pilgrim's Europe	%	—	—	—	99%	—	* FB-MP-250a.1
	Rigamonti	%	—	—	—	100%	—	* FB-MP-250a.1
	Vivera	%	—	—	—	98%	—	* FB-MP-250a.1
Nutrition and Health Attributes								
Sugar-free and/or low-sugar products	JBS Global	%	—	—	—	42.0%	—	* *
	JBS Brazil	%	—	—	—	15.5%	—	* *
	JBS USA	%	—	—	—	-	—	* *
	JBS Australia	%	—	—	—	0.5%	—	* *
	JBS Canada	%	—	—	—	-	—	* *
	Pilgrim's U.S.	%	—	—	—	84.2%	—	* *
	Pilgrim's Mexico	%	—	—	—	100.0%	—	* *
	Pilgrim's Europe	%	—	—	—	76.8%	—	* *
	Rigamonti	%	—	—	—	22.8%	—	* *
	Vivera	%	—	—	—	-	—	* *
Fertilizer-free products	JBS Global	%	—	—	—	9.6%	—	FP6 *
	JBS Brazil	%	—	—	—	0.9%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.5%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	4.0%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	100.0%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	0.8%	—	FP6 *
	Rigamonti	%	—	—	—	100.0%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *
Low saturated fat products	JBS Global	%	—	—	—	18.5%	—	FP6 *
	JBS Brazil	%	—	—	—	29.8%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.0%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	27.1%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	60.8%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	33.7%	—	FP6 *
	Rigamonti	%	—	—	—	0.0%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *

Our Product

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Low trans fat products	JBS Global	%	—	—	—	23.6%	—	FP6 *
	JBS Brazil	%	—	—	—	15.9%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.7%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	86.5%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	100.0%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	0.0%	—	FP6 *
	Rigamonti	%	—	—	—	100.0%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *
Salt-free or low-sodium products	JBS Global	%	—	—	—	22.9%	—	FP6 *
	JBS Brazil	%	—	—	—	25.5%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.1%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	84.7%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	36.5%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	18.0%	—	FP6 *
	Rigamonti	%	—	—	—	0.0%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *
Products with reduced artificial ingredients ¹	JBS Global	%	—	—	—	2.8%	—	FP6 *
	JBS Brazil	%	—	—	—	2.7%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.0%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	1.2%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	0.0%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	2.2%	—	FP6 *
	Rigamonti	%	—	—	—	17.2%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *

¹ E.g., preservatives, colorings, aspartame, and other controversial ingredients.

Our Product

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB
Fortified products to address nutrient deficiencies ¹	JBS Global	%	—	—	—	0.1%	—	FP6 *
	JBS Brazil	%	—	—	—	1.3%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.0%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	0.0%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	0.0%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	0.0%	—	FP6 *
	Rigamonti	%	—	—	—	0.0%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *
Reduced portion sizes	JBS Global	%	—	—	—	0.3%	—	FP6 *
	JBS Brazil	%	—	—	—	1.5%	—	FP6 *
	JBS USA	%	—	—	—	-	—	FP6 *
	JBS Australia	%	—	—	—	0.2%	—	FP6 *
	JBS Canada	%	—	—	—	-	—	FP6 *
	Pilgrim's U.S.	%	—	—	—	0.5%	—	FP6 *
	Pilgrim's Mexico	%	—	—	—	0.0%	—	FP6 *
	Pilgrim's Europe	%	—	—	—	0.2%	—	FP6 *
	Rigamonti	%	—	—	—	0.0%	—	FP6 *
	Vivera	%	—	—	—	-	—	FP6 *

¹ E.g., vitamin A/D, zinc, iodine, and iron.

Our Planet

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB		
Environmental Management										
	JBS Global	# of plants	6	43	42	36	-14%	*	*	
	JBS Brazil	# of plants	-	-	-	1	—	*	*	
	JBS USA	# of plants	-	-	-	-	—	*	*	
	JBS Australia	# of plants	-	-	-	-	—	*	*	
	JBS Canada	# of plants	-	-	-	-	—	*	*	
Certification	ISO 14001	Pilgrim's U.S.	# of plants	-	-	-	-	—	*	*
		Pilgrim's Mexico	# of plants	-	-	-	-	—	*	*
		Pilgrim's Europe	# of plants	-	-	-	29	—	*	*
		Rigamonti	# of plants	-	-	-	6	—	*	*
		Vivera	# of plants	-	-	-	-	—	*	*
GHG Emissions										
GHG emissions absolute	Scope 1 ¹	tCO ₂ e	3,762,135	3,586,401	3,684,503	3,857,850	5%	305-1 305-5	FB-MP-110a.2	
	Scope 2 -location-based ²	tCO ₂ e	1,601,134	1,541,754	1,553,501	1,522,436	-2%	305-2 305-5	FB-MP-110a.2	
	Scope 2 -market-based ³	tCO ₂ e	1,453,967	1,532,724	1,533,679	1,444,759	-6%	305-2 305-5	FB-MP-110a.2	
	Scope 3 ⁴	tCO ₂ e	182,343,254	151,531,147	-	185,803,740	—	305-3	FB-MP-110a.2	
	Total Scope 1 + 2 - location-based	tCO ₂ e	5,363,269	5,128,154	5,238,003	5,380,286	3%	305-1 305-2 305-5	FB-MP-110a.2	
	Total Scope 1 + 2 - market-based	tCO ₂ e	5,216,101	5,119,124	5,218,182	5,302,609	2%	305-1 305-2 305-5	FB-MP-110a.2	
Emissions intensity ⁵	Scope 1	tCO ₂ e/t	0.1740	0.1630	0.1610	0.1688	5%	305-4	FB-MP-110a.2	
	Scope 2 - location-based	tCO ₂ e/t	0.0740	0.0700	0.0680	0.0666	-2%	305-4	FB-MP-110a.2	
	Scope 2 - market-based	tCO ₂ e/t	0.0670	0.0700	0.0670	0.0632	-6%	305-4	FB-MP-110a.2	
	Total Scope 1 + 2 - location-based	tCO ₂ e/t	0.2480	0.2330	0.2290	0.2354	3%	305-4	FB-MP-110a.2	
	Total Scope 1 + 2 - market-based	tCO ₂ e/t	0.2420	0.2330	0.2280	0.2320	2%	305-4	FB-MP-110a.2	

¹ Includes emissions from stationary combustion, mobile combustion, agriculture, waste, and effluent, and fugitive and process emissions in JBS-owned facilities.

² Includes emissions from purchased electricity, steam, heat, and cooling. Purchased electricity is calculated using location-based methodology.

³ Includes 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 Metric tons of carbon dioxide equivalent (tCO₂e) per metric ton of finished product (t).

Our Planet

Indicator	Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Energy and Renewable Energy Use									
Energy use	Electricity use ¹	MWh	5,891,653	6,063,684	6,058,053	6,558,749	8%	302-1 302-4	*
	Fuel use ²	MWh	14,860,717	15,904,822	17,222,940	15,774,334	-8%	302-1 302-4	*
	Total energy use ³	MWh	20,752,370	21,968,506	23,280,993	22,333,083	-4%	302-1 302-4	*
Energy intensity ⁴	Electricity use	MWh/t	0.6900	0.7200	0.7500	0.6902	-8%	302-3	*
	Fuel use	MWh/t	0.2700	0.2700	0.2600	0.2870	10%	302-3	*
	Total energy use	MWh/t	0.9600	0.9900	1.0200	0.9772	-4%	302-3	*
Renewable energy	Electricity use	MWh	498,063	486,034	694,497	358,403	-48%	302-1	*
		%	8.5%	8.0%	11.5%	5.5%	-52%	302-1	*
	Fuel use	MWh	6,423,205	7,371,932	8,170,694	6,641,569	-19%	302-1	*
		%	43.2%	46.4%	47.4%	42.1%	-11%	302-1	*
	Total energy use	MWh	6,921,268	7,857,966	8,865,191	6,999,972	-21%	302-1	*
	%	33.4%	35.8%	38.1%	31.3%	-18%	302-1	*	
Water and Wastewater									
Water withdrawal	Total	m³	211,819,436	251,941,972	272,357,129	253,136,200	-7%	303-3	*
	Surface water	m ³	72,053,277	106,366,267	126,856,450	106,210,450	-16%	303-3	*
	Groundwater	m ³	63,577,839	70,121,232	70,979,442	67,185,360	-5%	303-3	*
	Municipality	m ³	76,188,320	75,454,473	74,521,237	79,740,390	7%	303-3	*
	Other	m ³	0	0	0	0	—	303-3	*
Water discharge	Total	m³	196,237,121	206,186,164	228,967,397	213,966,110	-7%	303-4	*
	Water Body	m ³	139,238,188	148,073,190	151,627,912	150,638,010	-1%	303-4	*
	Municipality	m ³	49,680,658	50,280,615	56,098,087	46,353,670	-17%	303-4	*
	Land application	m ³	7,208,364	7,708,050	19,704,769	15,820,490	-20%	303-4	*
	Other	m ³	109,911	124,309	1,536,630	1,153,940	-25%	303-4	*
Water intensity ⁵	Total	m³/t	10	11	12	11	-7%	303-5	*
	Surface water	m ³ /t	3.34	4.83	5.50	4.65	-16%	303-5	*
	Groundwater	m ³ /t	2.95	3.19	3.10	2.94	-5%	303-5	*
	Municipality	m ³ /t	3.53	3.43	3.25	3.49	7%	303-5	*
	Other	m ³ /t	0.00	0.00	0.00	0.00	—	303-5	*
Recycled water use	m ³	10,352,201	8,425,674	7,315,278	10,510,141	44%	303-5	*	
Waste, Packaging, Circular Economy, and Reverse Logistics									
Waste generation	Total waste	t	2,595,303	3,745,252	3,738,970	7,554,815	102%	306-3	*
	Hazardous waste	t	34,247	111,661	95,802	67,967	-29%	306-3	*
		%	1%	3%	3%	1%	-65%	306-3	*
	Non-hazardous waste	t	2,561,056	3,633,591	3,643,168	7,486,848	106%	306-3	*
	%	99%	97%	97%	99%	2%	306-3	*	

¹ Includes indirect energy consumption (purchased electricity, steam, heat, and cooling).

² Includes direct energy consumption (stationary combustion and mobile combustion).

³ Includes direct (electricity generated on-site, stationary combustion, and mobile combustion) and indirect (purchased electricity, steam, heat, and cooling) energy consumption.

⁴ Megawatt-hours (MWh) per metric ton of finished product (t).

⁵ Water withdrawal (m³) per metric ton of finished product (t).

Our Planet

Indicator		Unit	2022	2023	2024	2025	% change 2024- 2025	GRI	SASB	
Packaging use	Total packaging usage	t	0	700,892	1,404,101	623,229	-56%	301-1; 301-2; 301-3	*	
	Recycled packaging	t	0	17,316	99,565	199,551	100%	301-2	*	
		%	0%	3%	7%	32%	351%	301-2	*	
	Non-recycled packaging	t	0	683,575	1,304,537	423,677	-68%	301-2	*	
		%	0%	98%	93%	68%	-27%	301-2	*	
	Renewable raw material packaging ¹	t	0	202,180	662,465	455,855	-31%	301-1	*	
		%	0%	29%	47%	73%	55%	301-2	*	
	Non-renewable raw material packaging ²	t	0	498,712	741,636	167,374	-77%	301-1	*	
%		0%	71%	53%	27%	-49%	301-2	*		
Responsible Sourcing										
Green Offices	Farms regularized	JBS Brazil	#	2,484	4,364	7,012	7,853	12%	*	*

¹ Renewable packaging includes paper, cardboard, pulp and timber.

² Non renewable packaging includes plastic, metal, styrofoam and glass.

Global Goals Methodology

To support transparency, consistency, and comparability in performance disclosure, the Company presents below the methodologies used to calculate and monitor its sustainability targets. These methodologies describe the scope considered, applicable definitions, calculation basis, and key criteria used to measure each indicator, providing a clearer understanding of how results are calculated and monitored over time.

HEALTH AND SAFETY

The Safety Index is used to monitor the frequency of severe work-related injuries across the Company's own workforce. The indicator is calculated by dividing the number of severe work-related injuries by the total hours worked by our own workforce and multiplying the result by 200,000. This represents the number of severe work-related injuries per 200,000 hours worked, which roughly corresponds to the total hours worked by 100 full-time workers in one year. The Company has established a year-over-year reduction target of 10% for the Safety Index, measured annually against the prior-year result. For the purposes of this indicator, severe injuries include any work-related injury resulting in amputation, fatality, in-patient hospitalization, vision loss, second- or third-degree burns, or fractures.

$$\text{Safety Index} = \frac{\text{Number of severe work-related injuries}}{\text{Total hours worked by own workforce}} \times 200,000$$

CLIMATE

Near-term

Scope 1 and 2 GHG emissions intensity (tCO₂e/t) is measured in metric tons of carbon dioxide equivalent (tCO₂e) per metric ton of finished product (t). JBS includes the following Scope 1 emissions sources: stationary fuel combustion, mobile combustion, refrigerants, fugitive CO₂, wastewater, agriculture (manure management and enteric fermentation), and fertilizer emissions. JBS calculates Scope 2 emissions using the market-based approach, which includes purchased electricity emissions. For market-based, contractual energy purchases or instruments recognized by Greenhouse Gas Protocol are considered in the analysis. When available, Scope 2 emissions are calculated using supplier-based or residual mix emission factors. If unavailable, JBS otherwise uses the location-based emission factors associated with the Company's given regions. Negligible sources of emissions equivalent to less than 1% of total JBS Scope 1 and Scope 2 emissions may not be included. The Company's near-term climate goal applies the

same boundary and methodology as utilized in the JBS S.A. Sustainability-Linked Bond KPI. However, please note that the Pilgrim's Sustainability-Linked Bond KPI excludes agricultural operations and therefore differs from the near-term goal.

Long-term

Under the Company's long-term climate goal, JBS defines processing facilities as all sites owned and controlled by JBS N.V. (where JBS ownership and operational control exceed 50.1% share) that produce a product or service for sale, trade, or distribution and ancillary activities that directly support such JBS sites. The following operations are excluded from the Company's long-term climate goal based on its current assessment of the distinct technological, economic, and operational challenges associated with reducing these emissions:

- Scope 1 agricultural emissions associated with the raising of live animals and the growing of crops
- Scope 1 on-road mobile emissions from JBS-owned and managed transportation vehicles

While these activities remain a focus of the Company's broader climate strategy and represent a material source of greenhouse gas emissions, decarbonization pathways are still evolving and are influenced by factors beyond the Company's direct control, including advances in science and technology, infrastructure availability, public policy, and broader industry developments. In addition, JBS-owned transportation operations may serve third-party customers, making product-based emissions intensity metrics inconsistent with those applied to JBS products. Despite their exclusion, JBS continues to pursue operational efficiencies and emissions reduction opportunities where feasible, engage with industry, government, and scientific stakeholders to support practical lower-emission solutions, and periodically evaluate the future inclusion of these emissions sources within its broader climate framework.

ENERGY

JBS has a goal to reach 60% renewable electricity (RE) by 2030. The percent renewable electricity indicator measures the total percentage of electricity that JBS generates and/or purchases from renewable sources. In order for JBS to consider purchased electricity as renewable, JBS must provide certification and evidence for that renewable electricity. Renewable electricity purchased from the grid, if not accompanied with a formal REC, are excluded from this goal because the utility provider may have sold those attributes to another organization.

$$\text{Renewable Electricity (\%)} = \frac{\text{Purchased RE (MWh)} + \text{Generated RE Onsite (MWh)}}{\text{Total Electricity Purchased (MWh)}}$$

WATER

The Company's goal to reduce water use intensity (m^3/t) 15% by 2030 is measured in cubic meters (m^3) per metric ton of finished product (t). In this context, water use refers to water withdrawal, which is the quantity of water pulled into the boundaries of the undertaking from all sources for any use over the course of the reporting period. This includes water withdrawal from surface water, ground water, and third-party water sources. The Company's aquaculture business, Huon, was acquired after the goal's 2019 baseline and is excluded.

GHG Emissions Methodology

JBS measures, monitors, and reports direct (Scope 1) and indirect (Scopes 2 and 3) GHG emissions in metric tons of carbon dioxide equivalent (tCO_2e). The Company has prepared its GHG emissions statement for the year ended December 31, 2025, in accordance with the World Resources Institute and World Business Council for Sustainable Development's [Greenhouse Gas Protocol standards and guidance](#) (collectively, the GHG Protocol): Scope 1 and certain categories of scope 3 emissions have been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (revised edition), Scope 2 emissions have been prepared in accordance with the GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

The Company used Approach A (Scope 1 and 2 emissions and Scope 3 emissions to the extent the entity chooses). In this context, the Company used recognized technical references such as: the 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, as well criteria set forth by our respective government agencies, which are used to enhance the application of the GHG Protocol methodology.

GREENHOUSE GASES AND GLOBAL WARMING POTENTIALS

JBS prioritizes the accounting of three major emissions, including carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O). In addition, the Company may account for hydrofluorocarbons

(HFCs), chlorofluorocarbons (CFCs), and hydrochloro-fluorocarbons (HCFCs) in the case of any refrigerant leaks or releases, which may include refrigerants such as R404A, R407A, R407C, R410A, R507, HFC-134A, R499A, R717, R448A, and R449A. Due to their inapplicability, JBS does not account for perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen fluorides (NFs), or other GHG emissions not mentioned above.

JBS principally uses global warming potentials (GWPs) sourced from the [Intergovernmental Panel on Climate Change \(IPCC\) Fifth Assessment Report \(AR5\)](#), with some exceptions. For example, between 2019 and 2023, the U.S. Environmental Protection Agency (EPA) and the Department for Environment, Food, and Rural Affairs (DEFRA) both used AR4 GWP values in their emission factor datasets. When emission factors were provided with individual breakdowns for CO_2 , CH_4 , and N_2O , we converted the applicable AR4 values to the more current AR5 values. Where emission factors were reported solely as CO_2e , a direct conversion from AR4 to AR5 was not possible. JBS will reassess the commonly-used AR values globally every 2 to 3 years, or sooner if mandatory regulations require adoption of specific AR GWP standards in the future.

ORGANIZATIONAL BOUNDARY

JBS applies an operation control approach, under which the Company consolidates emissions from all operations over which JBS and its subsidiaries exercise operational control (defined as the authority to introduce and implement operating policies). Accordingly, emissions from operations in which JBS holds only a financial interest or financial control, but not operational control, are excluded from this inventory.

EXCLUSIONS

JBS only accounts for GHG emissions within our organizational boundary, where GHG emissions contributions are material, and where quality data is available and accessible. JBS identifies material emissions based on size, influence, risk, importance to stakeholders, and ability to collect accurate and complete data. It is important to note that exclusions may vary depending on our emissions reduction goals and Sustainability-Linked Bond targets.

General Exclusions

- Some small retail stores, domestic and international sales offices, distribution centers, co-packers, and other office spaces may not be included due to a lack of quality data, and overall immaterial emissions contributions.
- Recent acquisitions that are below 5% of the total Scope 1, 2, and 3 emissions inventories may be excluded.
- Emissions associated with acquisitions made during or after the middle of the year will be accounted for in the following reporting year, once JBS has owned and operated those facilities for the full duration of a year.
- Based on GHG Protocol, biogenic emissions are accounted for separately from the GHG inventory and therefore are not included herein.

Sustainability-Linked Bond Exclusions

The following business units were excluded from the Company's Sustainability-Linked Bond frameworks:

JBS USA Sustainability-Linked Bond

- JBS USA Carriers
- JBS USA Live Pork

Pilgrim's Sustainability-Linked Bond

- Live operations (agriculture)

JBS S.A. Sustainability-Linked Bond

- No additional exclusions beyond the General Exclusions section above.

BASELINE RECALCULATION APPROACH

In accordance with the current [GHG Protocol and the GHG Protocol Corporate Accounting and Reporting Standard](#), JBS will adjust base-year emissions to account for any significant changes.

Structural Changes

- Structural changes may include divestitures, closures, acquisitions, and mergers.

Changes in Methodology

- Changes in calculation methodology include updated emission factors, improved data access and monitoring, or updated methods and protocols.

Other Changes

- Discovery of significant errors or cumulative errors that are collectively significant.
- Change in our organizational boundary (e.g., switching from a financial control approach to an operational control approach).

If the cumulative effect of any of these situations equals or exceeds a significant threshold of 5% of base-year emissions, a base-year recalculation will be triggered. A base-year recalculation where changes represent less than 5% of base-year emissions may also be carried out at the discretion of JBS. The Company adjusts its baseline during the release of an annual non-financial disclosure or sustainability report.

SCOPE 1 EMISSIONS

Company Scope 1 emissions are divided into six categories, including stationary combustion, mobile combustion, refrigerants, fugitive CO₂, wastewater, and agriculture emissions.

SCOPE 2 EMISSIONS

Company Scope 2 emissions include those from purchased electricity and steam however, JBS did not purchase steam during the reporting period. JBS calculates Scope 2 using the location-based and market-based approaches. For location-based emissions, JBS uses grid electricity emission factors provided by national environmental agencies such as the U.S. Environmental Protection Agency (EPA), U.K.'s Department for Environment Food & Rural Affairs (DEFRA), Canada's Environment and Climate Change Canada issuing body (ECCC), Mexico's Comisión Reguladora de Energía (CRE), Brazilian Ministry of Science, Technology and Innovation (MCTI), and Australia's Department of Climate Change, Energy, the Environment and Water (DCCEE). JBS market-based emissions follow the below hierarchy from highest to lowest precision.

MARKET-BASED HIERARCHY EMISSION FACTORS UTILIZED

Energy Attribute Certificates	Our U.S. operations procure Renewable Energy Certificates (RECs), and our European operations procure Renewable Energy Guarantee of Origin (REGOs), which are applied to electricity purchased for facilities owned and operated by JBS. The remaining purchased electricity is converted to Scope 2 market-based emissions using the respective emission factors available.
Supplier Emission Rates	When available, JBS collects emissions rate data directly from electricity providers. Currently, most supplier emission factors are collected from U.S. electricity providers.
Residual Mix	When supplier emission rates are not available, JBS uses residual mix emission factors from Green-e U.S. Residual Mix Emissions Rates for U.S. operations, as well as the Association of Issuing Bodies (AIB) Residual Mix Emission Factors by Country for European operations.
Location-Based Factors	When none of the above emission factors are available, JBS uses the location-based emission factors provided by national environmental agencies such as the U.S. EPA, U.K.'s DEFRA, Canada's ECCC, Mexico's CRE, Brazilian MCTI, and Australia's DCCEE.

SCOPE 3 EMISSIONS

JBS reports the following scope 3 categories including Category 1: Purchased goods and services, Category 2: Capital goods, Category 3: Fuel- and energy-related activities, Category 4: Upstream transportation and distribution, Category 5: Waste generated in operations, Category 6: Business travel, Category 7: Employee commuting, Category 9: Downstream transport, Category 10: Processing of sold products, Category 12: End of life treatment, and Category 15: Investments.

The following items are currently excluded from Scope 3:

1. Land use change (LUC) emissions associated with the raising of livestock and production of crops are excluded in Category 1: Purchased goods and services. Current standard global methodologies for estimating LUC emissions rely on top-down approaches that use broad assumptions to allocate impacts across livestock and feed supply chains, resulting in inherent uncertainty and limited regional accuracy. As of the date of publication of this report, JBS excludes these emissions from its Scope 3 inventory.
2. Category 8: Upstream leased assets, Category 13: Downstream leased assets, and Category 14: Franchises emissions are excluded herein. These

categories were determined to be not relevant to the Company's overall greenhouse gas footprint. Specifically, estimated emissions associated with these categories are expected to be negligible relative to total Scope 3 emissions and the Company has limited operational or financial influence over the activities driving these emissions. Additionally, these categories present relatively low transition and reputational risk to the Company and are not typically considered significant for food companies. Data collection for these categories would also require considerable effort and assumptions, resulting in high uncertainty and limited improvement in the completeness or accuracy of the inventory. As such, consistent with the principles of relevance, completeness, and accuracy outlined in the GHG Protocol, these categories have not been reported.

3. Category 11: Use of sold products emissions are excluded herein. This category was not reported in 2025 given data collection requires considerable effort and assumptions, resulting in high uncertainty and limited improvement in the completeness or accuracy of the inventory. As such, consistent with the principles of completeness and accuracy outlined in the GHG Protocol, this category has been excluded from this report.

Category	Category Description	tCO ₂ e	% of Scope 3	Scope of Reported Emissions	Methodology Used for Calculation
UPSTREAM EMISSIONS					
1	Purchased Goods and Services	171,064,812	92.1%	<p>Includes:</p> <ul style="list-style-type: none"> - Lifecycle emissions from farm to gate for purchased cattle, lambs, pigs, poultry (chicken and turkey), aquaculture, and feed. - Lifecycle emissions from purchased meat, ingredients, packaging, chemicals, and all other direct and indirect purchases. <p>Excludes:</p> <ul style="list-style-type: none"> - Land use change (LUC) emissions associated with the raising of livestock and production of crops. Current standard global methodologies for estimating LUC emissions rely on top-down approaches that use broad assumptions to allocate impacts across livestock and feed supply chains, resulting in inherent uncertainty and limited regional accuracy. As of the date of publication of this report, JBS excludes these emissions from its Scope 3 inventory. However, the Company is actively working with academic experts to develop reliable solutions and methods for estimating these emissions from our supply chain. This work is intended to enhance visibility into where LUC occurs and support implementation of regional-specific strategies to address the root causes of LUC. JBS applies a comprehensive, multi-pronged approach to combating potential deforestation and advancing sustainable practices across its supply chain. Please see the Land Management section of this report for more information. 	<p>Purchased animal and feed emissions are calculated using an average-data method, primarily relying on secondary data. Data is collected for the total number of animals purchased, including live weights and dressing percentages. The animal live weights or carcass weights are then multiplied by credible, scientific, and third-party-validated lifecycle assessment (LCA) emission factors (kgCO₂e/kg). Databases are utilized from FAO GLEAM, Al Rotz et al 2019, EcolInvent, AgriFootprint, and other LCA studies. JBS is working towards improving these LCA studies and has conducted several LCAs with primary data.</p> <p>Emissions are calculated for purchased ingredients, packaging, chemicals, and other direct/indirect purchases by using a hybrid approach (average-data and spend-based methods). When mass or volume data is available, JBS uses the average-data method by multiplying the mass or volume of purchased products by credible LCA emission factors or national-level emission factors. When only spend data is available, JBS uses the spend-based approach by converting all spend to USD and multiplying by the USEEIO spend-based emission factor set.</p>

Category	Category Description	tCO ₂ e	% of Scope 3	Scope of Reported Emissions	Methodology Used for Calculation
2	Capital Goods	882,345	0.5%	Includes: - The emissions from JBS's total capitalized assets in the Calendar Year 2025.	JBS uses a spend-based approach to calculate emissions from capital goods. All spend on capital goods is converted to USD and multiplied by the USEEIO spend-based emission factor set.
3	Fuels and Energy Related Activity	483,971	0.3%	Includes: - The well to tank fuel and energy emissions not captured from Scope 1 fuel emissions. - The transmission/distribution loss emissions not captured from Scope 2 electricity emissions.	The total fuel and energy consumption from JBS Scope 1 and Scope 2 emissions is multiplied by the lifecycle emission factors provided by national governments, including Australia (DCCEEV), UK (DEFRA), US (EPA), and others. When national-level data is not available, DEFRA is used as the default emission factor set. These lifecycle emissions include well-to-tank-fuel emission factors as well as transmission and distribution losses for electricity generation.
4	Upstream Transportation and Distribution	4,059,681	2.2%	Includes: - The transportation and distribution emissions of purchased goods and sold products that were transported by a third party and paid for by JBS.	A hybrid approach (spend-based, average-data, and supplier data methods) is used to calculate upstream transportation and distribution emissions, depending on the availability of data. - Transportation emissions are provided directly from larger transportation and carrier companies. - When unavailable, the distance*weight method is used, in which the total distance traveled is multiplied by the weight of shipment. Once combined, this is multiplied by national-level emission factors for distance and weight, including Australia (DCCEEV), UK (DEFRA), US (EPA), and other national governments. When data is not available at the national level, DEFRA is used as the default emission factor set. - It is important to note that in many cases, distance data is not available, and therefore multiple assumptions are used that often rely on third-party tools such as Google and AI. - Lastly, if confidence on the distance data is low or unavailable, or when weights are not available, JBS uses a spend-based approach to calculate these transportation emissions. All spend is converted to USD and multiplied by the USEEIO emission factors.
5	Waste Generated in Operations	2,347,620	1.3%	Includes: - The emissions from waste generated by JBS operations. This includes any solid or liquid waste that is disposed of via landfill, incineration, composting, recycling, wastewater treatment, and other waste disposal methods.	Waste quantity data is collected from across the organization and categorized by waste type and disposal method. Based on these categories, the quantity of waste is multiplied by national-level emission factors, including Australia (DCCEEV), UK (DEFRA), US (EPA), and other national governments. When data is not available at the national level, DEFRA is used as the default emission factor set.
6	Business Travel	17,592	—%	Includes: - The emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties. This includes emissions that are caused due to employees travelling by air, road, rail, and boat. It also includes the emissions associated with stays in hotels.	A hybrid approach (average-data and supplier-data methods) is used to calculate business travel emissions. - JBS collects emissions directly from travel agencies and rental car agencies when feasible. - When not feasible, JBS uses an average-data method approach to estimate emissions based on the number of flights taken, number of hotel stays, and miles traveled in the air and on the ground. This activity data is multiplied by national-level emission factors, including Australia (DCCEEV), UK (DEFRA), US (EPA), and other national governments. When data is not available at the national level, DEFRA is used as the default emission factor set.
7	Employee Commuting	689,706	0.4%	Includes: - The emissions arising from the transportation of employees between their homes and their worksites. Typically, this may include emissions from: automobile travel, bus travel, rail travel, air travel and other modes including subway, cycling, and walking. However, travel for business purposes is captured in Category 6, Business Travel.	An average-data method is used to estimate emissions from employee commuting. The number of employees is collected, and multiple assumptions are used to estimate the distance from their homes to JBS operations, the types of transportation used, the number of employee holidays, and other assumptions for employees who work from home. Assumptions are made based on each region of JBS operation, including transportation type (e.g., some regions have better access to public transportation, greater ability to ride a bike or walk to work, etc.). Based on these assumptions, a national-level emission factor is applied. When data is not available at the national level, DEFRA is used as the default emission factor set.
8	Upstream Leased Assets	Not relevant	NA	JBS does not have significant emissions from upstream leased assets.	NA

Category	Category Description	tCO ₂ e	% of Scope 3	Scope of Reported Emissions	Methodology Used for Calculation
DOWNSTREAM EMISSIONS					
9	Downstream Transportation and Distribution	2,529,303	1.4%	Includes: - The emissions from upstream transportation and distribution of purchased goods and sold products that were transported by a 3rd party paid for by a 3rd party.	A hybrid approach (spend-based, average-data, and supplier data methods) is used to calculate upstream transportation and distribution emissions, depending on the availability of data. - Transportation emissions are provided directly from larger transportation and carrier companies. - When unavailable, the distance*weight method is used, in which the total distance traveled is multiplied by the weight of shipment. Once combined, this is multiplied by national-level emission factors for distance and weight, including Australia (DCCEEW), UK (DEFRA), US (EPA), and other national governments. When data is not available at the national level, DEFRA is used as the default emission factor set. - It is important to note that in many cases, distance data is not available, and therefore multiple assumptions are used that often rely on third-party tools such as Google and AI. - Lastly, if confidence on the distance data is low or unavailable, or when weights are not available, JBS uses a spend-based approach to calculate these transportation emissions. All spend is converted to USD and multiplied by the USEEIO emission factors.
10	Processing of Sold Products	1,288,633	0.7%	Includes: - The customer's emissions relating to the processing of intermediate products sold by JBS. This would include further processing of these sold products, most often by-products such as blood, bones, hides, offal, etc., for the pet industry, pharmaceutical industry, hides, and other industrial uses.	An average-data method is used to estimate emissions related to further processing of JBS sold products. Sold products are categorized into final end-use products and intermediate products. Intermediate products are products that need additional processes for final consumption. These products are then classified into sales channels where assumptions are made about the type of industry JBS products are sold to. Using EcoInvent and scientific studies, an average emission factor (kgCO ₂ e/kg) is applied to the total sales volume (kg) of these sold intermediate products.
11	Use of Sold Products	Not Reported	NA	This category was not reported in 2025 given data collection requires considerable effort and assumptions, resulting in high uncertainty and limited improvement in the completeness or accuracy of the inventory. As such, consistent with the principles of completeness and accuracy outlined in the GHG Protocol, this category has been excluded from this report.	NA
12	End of Life Treatment	2,085,945	1.1%	Includes: - The emissions from final waste disposal and treatment of products sold by JBS. This includes the final disposal of packaging and food waste.	An average-data method is used to estimate the end of life treatment emissions of JBS sold products for packaging and food waste. Applying government and scientific studies, multiple assumptions are used to estimate the percentage of food that is waste at the retail and consumer level, including the average waste disposal methods for that food waste and packaging. JBS multiplies the total sold product volume (kg) by these food waste % assumptions to estimate the volume of food waste (kg). This number is then multiplied by a food waste national emissions factor (kgCO ₂ e/kg), including Australia (DCCEEW), UK (DEFRA), US (EPA), and other national governments. Similarly, the total sold packaging volume is multiplied by a national emissions factor (kgCO ₂ e/kg) for packaging, including Australia (DCCEEW), UK (DEFRA), US (EPA), and other national governments. When data is not available at the national level, DEFRA is used as the default factor set for packaging and food waste emissions.
13	Downstream leased assets	Not relevant	NA	JBS does not have significant emissions from downstream leased assets.	NA
14	Franchises	Not relevant	NA	JBS does not have significant emissions from franchises.	NA
15	Investments	354,132	0.2%	Includes: - The emissions related to JBS investments not already in Scope 1 or Scope 2. In 2025, this included a joint venture with Meat Snack Partners do Brasil Ltda, associates with JBS Foods Ontario, Inc., and Mantiqueira Alimentos S.A..	A spend-based approach is used to calculate investment emissions given that Scope 1 and Scope 2 emissions data is not publicly available. The total 2025 revenue in USD was multiplied by the % interest in the company and by the USEEIO emission factors.
Grand Total		185,803,741			

UNCERTAINTY

The quantification of greenhouse gases is subject to inherent uncertainty as a result of both scientific uncertainty and estimation uncertainty.

Uncertainties can arise because of:

- inherent uncertainty regarding the quantification of activity data and emission factors, which are used in mathematical models to estimate emissions (measurement uncertainty);
- the inability of such models to accurately and accurately characterize all the circumstances of the relationships between the various data and the resulting emissions (model uncertainty);
- increased uncertainty as quantities of emissions with different levels of measurement and calculation uncertainty are aggregated (uncertainty taken together); and
- inherent uncertainty due to incomplete scientific knowledge used to determine the emission factors and values required to combine emissions of different gases.

Independent Assurance

JBS S.A. SUSTAINABILITY-LINKED BOND 2025 INTERIM TARGET ACHIEVED

In 2021, JBS S.A. successfully issued a \$1 billion *Sustainability-Linked Bond* tied to efforts to reduce greenhouse gas emission intensity across its global operations, among the first of its kind to be done by a global protein company. JBS S.A. issued a Sustainability-Linked Bond in accordance with ICMA's Sustainability-Linked Bond Principles (SLBP) in 2021 to demonstrate its commitment in the fight against climate change and alignment with the Paris Agreement under the United Nations Framework Convention to reduce Greenhouse Gas (GHG) emissions.

JBS S.A. has calculated GHG emissions in accordance with The Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard – Revised Edition from the World Resource Institute (WRI) and WBCSD (World Business Council for Sustainable Development) – (2004 Revised Edition) and in accordance with internally developed criteria included in the JBS S.A. Sustainability-Linked Bond Framework (“Bond Framework”).

In 2025, JBS S.A. identified methodological differences (updated emission factors, and improved finished production calculations) and activity data discrepancies that required a restatement of the JBS S.A.'s SLB 2019 baseline Scope 1 and 2 GHG emissions. The reissued 2019 baseline emissions were subject to limited assurance by KPMG, LLP (KPMG) [Independent Limited Assurance Report to JBS S.A. on the Sustainability-Linked Bond Declaration 2019](#).

In 2026, JBS S.A. received an [Independent Limited Assurance Report to JBS S.A. on the Sustainability Linked Bond Declaration 2025](#) from KPMG. When comparing the emissions intensity data reported by JBS S.A. for 2019 and 2025, we achieved a 18.8% reduction in its Scope 1 and 2 GHG emissions intensity, thereby meeting our interim performance target of 16.4% Scope 1 and 2 GHG emissions intensity reduction by December 31, 2025, from the 2019 baseline.

2019 BASELINE ADJUSTMENTS

Emissions Reduction Target	2019 Baseline Original Bond Framework in 2021	2019 Adjusted Baseline Updated in 2025
2019 GHG Intensity, tCO ₂ e/t	0.26926	0.28576
2025 Goal Reduction, %	16.364%	16.364%
2030 Goal Reduction, %	30.00%	30.00%
2025 Goal GHG Intensity, tCO ₂ e/t	0.22520	0.23900
2030 Goal GHG Intensity, tCO ₂ e/t	0.18848	0.20006

2025 SCOPE 1 AND 2 GHG EMISSIONS INTENSITY RESULTS COMPARED TO 2019 BASELINE

Emissions	2019 Baseline Updated in 2025	2025 Results
Scope 1 GHG, tCO ₂ e/year	3,969,811	3,857,850
Scope 2 GHG, tCO ₂ e/year	1,814,474	1,444,759
Total GHG, tCO ₂ e/year	5,784,285	5,302,609
GHG Intensity, tCO ₂ e/t	0.28580	0.23203

2025 SCOPE 1 AND 2 GHG EMISSIONS INTENSITY RESULTS COMPARED TO SLB INTERIM TARGET

Emissions	2025 Target	2025 Results
GHG Intensity, % Reduction	16.364%	18.804%
GHG Intensity, tCO ₂ e/t	0.23900	0.23203

PILGRIM'S SUSTAINABILITY-LINKED BOND 2025 INTERIM TARGET ACHIEVED

In 2021, Pilgrim's Pride Corporation (PPC) successfully issued a \$1 billion [Sustainability-Linked Bond](#) tied to efforts to reduce greenhouse gas emission intensity across its global operations, among the first of its kind to be done by a global protein company. JBS S.A. issued a Sustainability-Linked Bond in accordance with ICMA's Sustainability-Linked Bond Principles (SLBP) in 2021 to demonstrate its commitment in the fight against climate change and alignment with the Paris Agreement under the United Nations Framework Convention to reduce Greenhouse Gas (GHG) emissions.

PPC has calculated GHG emissions in accordance with The Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard – Revised Edition from the World Resource Institute (WRI) and WBCSD (World Business Council for Sustainable Development) – (2004 Revised Edition) and in accordance with internally developed criteria included in the JBS S.A. Sustainability-Linked Bond Framework ("Bond Framework").

In 2024, PPC identified methodological differences (updated emission factors, and improved finished production calculations) and activity data discrepancies that required a restatement of the PPC's SLB 2019 baseline Scope 1 and 2 GHG emissions. The reissued 2019 baseline emissions were subject to limited assurance by KPMG, LLP (KPMG) [Independent Limited Assurance Report to PPC on the Sustainability-Linked Bond Declaration 2019](#).

In 2026, JBS S.A. received an [Independent Limited Assurance Report to PPC on the Sustainability Linked Bond Declaration 2025](#) from KPMG. When comparing the emissions intensity data reported by PPC for 2019 and 2025, we achieved a 24.4% reduction in its Scope 1 and 2 GHG emissions intensity, thereby meeting our interim performance target of 17.7% Scope 1 and 2 GHG emissions intensity reduction by December 31, 2025, from the 2019 baseline.

2019 BASELINE ADJUSTMENTS

Emissions Reduction Target	2019 Baseline Original Bond Framework in 2021	2019 Adjusted Baseline Updated in 2024
2019 GHG Intensity, tCO ₂ e/100 lbs	0.0099	0.0128
2025 Goal Reduction, %	17.679%	17.679%
2030 Goal Reduction, %	30.00%	30.00%
2025 Goal GHG Intensity, tCO ₂ e/100 lbs	0.0081	0.0105
2030 Goal GHG Intensity, tCO ₂ e/100 lbs	0.0069	0.0089

2025 SCOPE 1 AND 2 GHG EMISSIONS INTENSITY RESULTS COMPARED TO 2019 BASELINE

Emissions	2019 Baseline Updated in 2025	2025 Results
Scope 1 GHG, tCO ₂ e/year	998,585	834,040
Scope 2 GHG, tCO ₂ e/year	757,295	531,183
Total GHG, tCO ₂ e/year	1,755,880	1,365,223
GHG Intensity, tCO ₂ e/100 lbs	0.0128	0.0097

2025 SCOPE 1 AND 2 GHG EMISSIONS INTENSITY RESULTS COMPARED TO SLB INTERIM TARGET

Emissions	2025 Target	2025 Results
GHG Intensity, % Reduction	17.679%	24.358%
GHG Intensity, tCO ₂ e/100 lbs	0.0128	0.0097

Please note that the JBS USA Sustainability-Linked Bond has an interim target of 2026, and therefore is not included in this year's report. For more information about the progress of the JBS USA SLB in 2025 please see the [Climate Goals and Ambition](#) section and the assurance letters on our [JBS](#) and [Pilgrim's](#) websites.

Legal Disclaimer

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. This document, and the information and data contained herein, has been developed based on current information, estimates and beliefs, using models, methodologies and standards which are subject to certain assumptions and limitations, including (but not limited to) the availability and accuracy of data, lack of data standardization, and lack of historical data, as well as other future contingencies, dependencies, risks and uncertainties (due to, among other things, global and regional legislative, judicial, fiscal, technological and regulatory developments including regulatory measures addressing deforestation, climate change, and corporate sustainability disclosures). As a result, such models, methodologies, and standards may be subject to adjustment outside the control of the JBS Group and may change over time. The JBS Group does not commit to update any statements, information or data contained herein, nor to provide specific updates if any statements, data, or information contained herein change in future.

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.

Any opinions or views of third parties contained in this Report are those of the third parties identified, and not the JBS Group, directors, officers, employees, or agents. The JBS Group, its directors, officers, employees, or agents make no representation or warranty regarding the quality, accuracy, or completeness, of any third-party statements and they accept no responsibility or liability for the contents of third-party statements, including any errors of fact, omission or opinion expressed.

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://jbsglobal.com/sustainability>. This report was published in July 2026.