GRI CONTENT INDEX

STATEMENT OF USE	**JBS S.A.** has reported the information cited in this GRI content index for the period 01/01/2024 to 12/31/2024 with reference to the GRI Standards.
GRI 1 USED	GRI 1: Foundation 2021
APPLICABLE GRI SECTOR STANDARD(S)	FP - Food Processing

For all referenced page numbers please visit our 2024 JBS Sustainability Report.

	GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
GENERAL DISCLOSURE	GRI 2: General Disclosures 2021	**2-1** - Organizational details	Page 8 - Our Business Page 10 - Ownership Structure JBS
		2-2 - Entities included in the organization's sustainability reporting	Page 7 - Our Brands Page 8 - Our Business Our Company
		2-3 - Reporting period, frequency and contact point	Page 100 - Legal Disclaimer and Forward-Looking Statements
		2-4 - Restatements of information	All changes and observations related to the reported numbers are described in the footnotes throughout the Sustainability Report and the Disclosure Hub 2024 Sustainability Report JBS Performance Indicators
		2-5 - External assurance	Only the data related to greenhouse gas emissions are assured. Third-party Assurance Letters Page 56 - Climate Reporting and Assurance Climate JBS Performance Indicators - Our Environment

GENERAL DISCLOSURE	**GRI 2: General Disclosures 2021**	**2-6** - Activities, value chain and other business relationships	Page 5 - Who We Are Page 53 - Our Circular Economy Solutions Across the Value Chain Page 58 - Our Emissions Profile Our Company Climate
		2-7 - Employees	Page 74 - Employee Culture Our People JBS Performance Indicators - Our People
		2-8 - Workers who are not employees	Information not available
		2-9 - Governance structure and composition	Page 11 - Management and Oversight Our Governance
		2-10 - Nomination and selection of the highest governance body	Board, Council and Committees Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees Internal Regulations of the Board of Directors of JBS S.A.
		2-11 - Chair of the highest governance body	Board, Council and Committees
		2-12 - Role of the highest governance body in overseeing the management of impacts	Pages 11-12 - Management and Oversight Board, Council and Committees
		2-13 - Delegation of responsibility for managing impacts	Pages 11-12 - Management and Oversight Board, Council and Committees
		2-14 - Role of the highest governance body in sustainability reporting	The Chairman of the Board of Directors is also the chairman of the Socio-Environmental Responsibility Committee, the body responsible for debating and recommending actions related to sustainability, including the Sustainability Report. The board leader participates from the construction to the final approval of the Report.
		2-15 - Conflicts of interest	Page 27 - Ethics and Compliance Global Conflict of Interest Policy
		2-16 - Communication of critical concerns	Page 12 - Board of Directors Page 14 - Sustainability Governance Page 15 - Risk Management Page 22 - Our Global Sustainability Goals Page 29 - Leading Behavior

GENERAL DISCLOSURE	**GRI 2: General Disclosures 2021**	**2-17** - Collective knowledge of the highest governance body	Page 12 - Board of Directors Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees Board of Directors and Committees Members Integration and Training Program
		2-18 - Evaluation of the performance of the highest governance body	Policy for Nominating and Training Members of the Board of Directors, Executive Board and Committees The composition of the Board of Directors shall be appreciated at the end of each term of office, aiming at ensuring the complementarity, coherence and adherence of the skills of its members.
		2-19 - Remuneration policies	JBS compensation policies are specific to each region and/or business unit.
		2-20 - Process to determine remuneration	JBS compensation policies are specific to each region and/or business unit.
		2-21 - Annual total compensation ratio	This information is confidential, and JBS reserves the right to not publicly disclose it.
		2-22 - Statement on sustainable development strategy	Page 20 - Sustainability at JBS Our Sustainability Strategy
		2-23 - Policy commitments	Page 27 - Ethics and Compliance Page 32 - Human Rights Page 34 - Health and Safety Page 39 - Environmental Management Approach Page 43 - Water Stewardship Page 48 - Waste Management Page 63 - Land Management Page 69 - Biodiversity Page 74 - Employee Culture Page 87 - Animal Health and Welfare Land Management Our People
		2-24 - Embedding policy commitments	Page 32 - Human Rights Human Rights Our People
		2-25 - Processes to remediate negative impacts	Page 32 - Human Rights Ethics and Compliance

GENERAL DISCLOSURE	**GRI 2: General Disclosures 2021**	**2-26** - Mechanisms for seeking advice and raising concerns	Page 27 - Ethics and Compliance Ethics and Compliance JBS Ethics Line (North America, Europe, Australia, and New Zealand) JBS Ethics Line (Brazil)
		2-27 - Compliance with laws and regulations	Page 27 - Ethics and Compliance Ethics and Compliance
		2-28 - Membership associations	List of Associations
		2-29 - Approach to stakeholder engagement	Page 25 - Stakeholder Engagement Our Sustainability Strategy
		2-30 - Collective bargaining agreements	Pages 32-33 - Human Rights Our People
DISCLOSURE	**GRI 3: Material Topics 2021**	**3-1** - Process to determine material topics	Page 24 - Materiality Assessment Our Sustainability Strategy
		3-2 - List of material topics	Page 24 - Materiality Assessment Our Sustainability Strategy
		3-3 - Management of material topic	Page 20 - Sustainability at JBS Page 34 - Health and Safety Page 40 - Energy Management Page 43 - Water Stewardship Page 48 - Waste Management Page 49 - Packaging Page 55 - Climate Page 71 - Supplier Engagement Page 74 - Employee Culture Page 83 - Community Engagement Page 87 - Animal Health and Welfare Page 95 - Food Safety and Quality Our Sustainability Strategy
	GRI 201: Economic Performance 2016	**201-1** - Direct economic value generated and distributed	Page 9 - 2024 Financial Performance At a Glance
	GRI 203: Indirect Economic Impacts 2016	**203-1** - Infrastructure investments and services supported	JBS Performance Indicators - Our Communities
		203-2 - Significant indirect economic impacts	Earnings Release

	GRI 205: Anti-corruption 2016	**205-2** - Communication and training about anti-corruption policies and procedures	Page 27 - Ethics and Compliance JBS Performance Indicators - Our People Ethics and Compliance
		205-3 - Confirmed incidents of corruption and actions taken	Pages 27-30 - Ethics and Compliance JBS Performance Indicators - Our People Ethics and Compliance
	GRI 301: Materials 2016	**301-1** - Materials used by weight or volume	Page 49 - Packaging JBS Performance Indicators - Our Environment
		301-2 - Recycled input materials used	Page 49 - Packaging JBS Performance Indicators - Our Environment
		301-3 - Reclaimed products and their packaging materials	Page 49 - Packaging JBS Performance Indicators - Our Environment
	GRI 302: Energy 2016	**302-1** - Energy consumption within the organization	Page 41 - Energy Consumption JBS Performance Indicators - Our Environment Energy Management
		302-2 - Energy consumption outside of the organization	Not applicable to JBS's businesses.
		302-3 - Energy intensity	Page 41 - Energy Consumption JBS Performance Indicators - Our Environment Energy Management
		302-4 - Reduction of energy consumption	Page 41 - Energy Consumption JBS Performance Indicators - Our Environment Energy Management
	GRI 303: Water and Effluents 2018	**303-1** - Interactions with water as a shared resource	Page 43 - Water Stewardship Water and Wastewater Management
		303-2 - Management of water discharge-related impacts	Page 43 - Water Stewardship Water and Wastewater Management
		303-3 - Water withdrawal	Page 43 - Water Stewardship JBS Performance Indicators - Our Environment Water and Wastewater Management
		303-4 - Water discharge	Page 43 - Water Stewardship JBS Performance Indicators - Our Environment Water and Wastewater Management

DISCLOSURE	**GRI 303: Water and Effluents 2018**	**303-5** - Water consumption	Page 43 - Water Stewardship JBS Performance Indicators - Our Environment Water and Wastewater Management
	GRI 304: Biodiversity 2016	**304-3** - Habitats protected or restored	Page 69 - Biodiversity Biodiversity
	GRI 305: Emissions 2016	**305-1** - Direct (Scope 1) GHG emissions	Pages 55-59 - Climate JBS Performance Indicators - Our Environment Climate
		305-2 - Energy indirect (Scope 2) GHG emissions	Pages 55-59 - Climate JBS Performance Indicators - Our Environment Climate
		305-3 - Other indirect (Scope 3) GHG emissions	Pages 55-59 - Climate JBS Performance Indicators - Our Environment Climate
		305-4 - GHG emissions intensity	Pages 55-59 - Climate JBS Performance Indicators - Our Environment Climate
		305-5 - Reduction of GHG emissions	Pages 55-59 - Climate JBS Performance Indicators - Our Environment Climate
	GRI 306: Waste 2020	**306-1** - Waste generation and significant waste-related impacts	Page 48 - Waste Management JBS Performance Indicators - Our Environment Waste Management and Packaging
		306-2 - Management of significant waste-related impacts	Page 48 - Waste Management JBS Performance Indicators - Our Environment Waste Management and Packaging
		306-3 - Waste generated	Page 48 - Waste Management JBS Performance Indicators - Our Environment Waste Management and Packaging
		306-4 - Waste diverted from disposal	Page 48 - Waste Management JBS Performance Indicators - Our Environment Waste Management and Packaging

DISCLOSURE	**GRI 306: Waste 2020**	**306-5** - Waste directed to disposal	Page 48 - Waste Management JBS Performance Indicators - Our Environment Waste Management and Packaging
	GRI 308: Supplier Environmental Assessment 2016	**308-1** - New suppliers that were screened using environmental criteria	JBS Performance Indicators - Our Supplier Partners JBS Performance Indicators - Our Environment Supplier Engagement and Support
		308-2 - Negative environmental impacts in the supply chain and actions taken	JBS Performance Indicators - Our Supplier Partners JBS Performance Indicators - Our Environment Supplier Engagement and Support
	GRI 401: Employment 2016	**401-1** - New employee hires and employee turnover	JBS Performance Indicators - Our People Our People
	GRI 403: Occupational Health and Safety 2018	**403-1** - Occupational health and safety management system	Page 34 - Health and Safety Health and Safety
		403-2 - Hazard identification, risk assessment, and incident investigation	Pages 15, 34 and 35 - Health and Safety Health and Safety
		403-3 - Occupational health services	Pages 34 and 35 - Health and Safety Health and Safety
		403-4 - Worker participation, consultation, and communication on occupational health and safety	Pages 34 and 35 - Health and Safety Health and Safety
		403-5 - Worker training on occupational health and safety	Pages 34 and 37 - Health and Safety Health and Safety
		403-6 - Promotion of worker health	Pages 34 and 37 - Health and Safety Health and Safety
		403-7 - Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 34 and 35 - Health and Safety Health and Safety
		403-8 - Workers covered by an occupational health and safety management system	Page 34 - Health and Safety Health and Safety
		403-9 - Work-related injuries	Pages 34, 36 and 37 - Health and Safety JBS Performance Indicators - Our People Health and Safety

DISCLOSURE	**GRI 403: Occupational Health and Safety 2018**	**403-10** - Work-related ill health	Page 34 - Health and Safety JBS Performance Indicators - Our People Health and Safety
	GRI 404: Training and Education 2016	**404-1** - Average hours of training per year per employee	Pages 79-81 - Investing in Our People Leadership Development
		404-2 - Programs for upgrading employee skills and transition assistance programs	Pages 79-81- Investing in Our People Leadership Development
		404-3 - Percentage of employees receiving regular performance and career development reviews	Pages 79-81 - Investing in Our People Leadership Development
	GRI 405: Diversity and Equal Opportunity 2016	**405-1** - Diversity of governance bodies and employees	Page 75 - Employee Culture JBS Performance Indicators - Our People Diversity and Inclusion
	GRI 406: Non discrimination 2016	**406-1** - Incidents of discrimination and corrective actions taken	Page 74 - Employee Culture JBS Performance Indicators - Our People Ethics and Compliance
	GRI 407: Freedom of Association and Collective Bargaining 2016	**407-1** - Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Pages 32 and 33 - Human Rights JBS Performance Indicators - Our People Ethics and Compliance
	GRI 409: Forced or Compulsory Labor 2016	**409-1** - Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pages 32 and 33 - Human Rights JBS Performance Indicators - Our Environment Supplier Engagement and Support
	GRI 413: Local Communities 2016	**413-1** - Operations with local community engagement, impact assessments, and development programs	Page 83 - Community Engagement JBS Performance Indicators - Our Communities Community Engagement and Investment
	GRI 414: Supplier Social Assessment 2016	**414-1** - New suppliers that were screened using social criteria	JBS Performance Indicators - Our Supplier Partners JBS Performance Indicators - Our Environment
		414-2 - Negative social impacts in the supply chain and actions taken	Pages 32 and 33 - Human Rights JBS Performance Indicators - Our Environment Supplier Engagement and Support

DISCLOSURE	**GRI 415: Public Policy 2016**	**415-1** - Political contributions	In accordance with the JBS Code of Conduct and Ethics, donations to politicians and political parties on behalf of JBS are allowed only in compliance with local laws and upon a decision supported by the JBS Ethics Committee.
	GRI 416: Customer Health and Safety 2016	**416-1** - Assessment of the health and safety impacts of product and service categories	Pages 95 and 96 - Food Safety and Quality Food Safety and Quality
	GRI 417: Marketing and Labeling	**417-1** - Requirements for product and service information and labeling	Pages 95 and 97 - Food Safety and Quality Food Safety and Quality
		417-3 - Incidents of non-compliance concerning marketing communications	Food Safety and Quality
		FP5 - Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	Pages 95 and 96 - Food Safety and Quality Food Safety and Quality
		FP6 - Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	JBS Performance Indicators - Our Products Food Safety and Quality
		FP7 - Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	JBS Performance Indicators - Our Products Food Safety and Quality
		FP8 - Policies and practices for communicating with consumers about ingredients and nutritional information beyond legal requirements	Pages 95-98 - Food Safety and Quality Food Safety and Quality
		FP10 - Policies and practices, by species and breed type, related to physical alterations and the use of anesthetic	Pages 87-90 - Animal Health and Welfare Health and Nutrition
		SASB FB-MP-110a.2 - Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Page 40 - Energy Management Page 55 - Climate Page 58 - Our Emissions Profile Climate
		SASB FB-MP-140a.2 - Description of water management risks and discussion of strategies and practices to mitigate those risks	Page 43 - Water Management Page 47 - Water Risk Assessment Water and Wastewater Management

DISCLOSURE		**SASB FB-MP-250a.1** - Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances	Page 96 - Food Safety and Quality JBS does not report non-compliance rates, only the percentage of certified facilities.
		SASB FB-MP-250a.2 - Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	Pages 95-96 - Food Safety and Quality Food Safety and Quality
		SASB FB-MP-250a.3 - (1) Number of recalls issued and (2) total weight of products recalled	Pages 95-96 - Food Safety and Quality JBS Performance Indicators - Our People
		SASB FB-MP-320a.1 - (1) Total recordable incident rate (TRIR) and (2) fatality rate	Pages 34-37 - Health and Safety JBS Performance Indicators - Our People Health and Safety
		SASB FB-MP-410a.1 - Percentage of pork produced without the use of gestation crates	Page 90 - Advancing Animal Welfare Targets JBS Performance Indicators - Our Animals Housing and Biosecurity
		SASB FB-MP-410a.2 - Percentage of cage-free shell egg sales	Page 90 - Advancing Animal Welfare Targets JBS Performance Indicators - Our Animals Housing and Biosecurity In 2024, JBS S.A. did not engage in the direct sales of eggs. In 2024, Seara achieved its 2025 goal of sourcing 100% of its commercial eggs from cage-free chickens.
		SASB FB-MP-410a.3 - Percentage of production certified to a third party animal welfare standard	JBS Performance Indicators - Our Animals Processing and Handling