



VERIFICATION STATEMENT

This Verification Statement certifies that the Verification Body **SGS do Brasil Ltda**, CNPJ 33.182.809/0083-87, Avenida Piracema, 1341 – Galpão Horizon, 1ª Andar, Tamboré, CEP 06460-030, Accreditation nº OVV 0007 **carried out Verification activity in the** Inventory Organization **JBS S/A**, CNPJ 02.916.265/0001-60, Avenida Marginal Direita do Tietê, 500 – Vila Jaguara – São Paulo / SP, CEP 05118-100, for the **Sustainability Indicators of the year 2022 for the following JBS S/A** business units :

- **JBS Brazil:** Corporate.
- **Friboi:** Cattle Slaughter , Cattle Boning, Industrialized; Portioned; Jerky; Jerky Beef; Cattle Feedlot; Logistics Terminal.
- **JBS Couros:** Distribution Center ; Semi-finished; Wet-blue.
- **JBS Meat Market (Swift).**
- **JBS New Business:** Biodiesel; Biolins; Collagen; Metal Packaging ; Hygiene and Cleaning; Carrier and Environmental.
- **Seara:** Feed Factory; Chicken Farm; Distribution Center; Slaughter of Chickens + processed; Hatchery; Slaughter of Pigs + processed; Pig Farm; Granja de Perus; Slaughter of turkeys; Hatchery Peru; Margarine Factory.

SGS conducted a Third Party verification of the JBS S/A **Sustainability Indicators**, provided by the CREDIT 360 System and based on the scope of verification and objectives and requirements agreed between SGS and JBS on 12-1, 4 June 202, 3 and using as verification criteria the requirements of the GRI *Standard* indicators or disclosures and ISO14064-3:2019; and Brazilian GHG Protocol Program.

The agreed level of trust is limited.

The materiality required for the verification was considered by SGS as 10%, according to the need of the intended user of the declaration of Indicators (GRI criteria).

To this end, the verified data used the following facilities inspected (remote mode) by the Verification Body:

Location Name	Address	Verification Date
JBS - Corporate	Avenida Marginal Direita do Tietê, 500 – Jaguará – São Paulo/SP – CEP: 05118-100.	14/06/23
Friboi: Cattle Slaughter + Boning Cattle + Industrialized - Lins/SP	Industrial Park, SN – Industrial Park – Lins/SP – CEP: 16404-110.	12/06/23
Seara: Slaughter of pigs + Processed. - Golden/MS.	Highway BR 163, Km 06 Centro - Dourados - MS - CEP 79.804-970	14/06/23 (remotely)
Seara: Slaughter of Chickens Rolândia/PR	Rod. BR 369, Km 178 – Industrial Park III – Rolândia/PR – CEP: 8660-000.	14/03/22 (remotely)
Friboi: Cattle Slaughter + Boning Cattle + Industrialized – Campo Grande II/MS.	Highway BR 060, s/n, KM 359,8 – Campo Grande – MS – CEP: 079064-000	12/06/23
Energy Cogeneration - Lins/SP.	Industrial Park, SN – Industrial Park – Lins/SP – CEP: 16404-110	12/06/23
JBS: Transportadora Lins/SP	Industrial Park, SN – Industrial Park – Lins/SP – CEP: 16404-110	12/06/23
JBS: Semi-finished (Leather) Lins/SP	Rod. BR 153, km 179 - Urban Zone - Lins/SP Zip Code: 16400-972	13/06/23

JBS S/A provided data from the Sustainability Indicators based on the requirements of the GRI Standards and ISO14064-1:2018 and the Brazilian GHG Protocol Program and were verified by SGS at a limited level of confidence, consistent with the agreed scope of verification, objectives and criteria. **The indicators verified and ensured by this declaration for the period from 01/01/2022 to 31/12/2022 were:**

- **Production Data.**
- **Intensity of GHG Emissions :** GRI 305-4.
- **GHG emissions:** GRI 305-1; 305-2.
- **Energy Intensity:** GRI 302-3.
- **Power Consumption:** GRI 302-1
- **Total Water Volume by Source:** GRI 303-3 and 303-5.
- **Effluents, Water Disposal by Quality and Destination:** GRI 303-4.



In SGS's opinion, the Statement of Sustainability Indicators presented:

- It is materially correct and is a fair representation of the data and information contained in the "CREDIT 360 for the annual monitoring of JBS S/A 2021 sustainability indicators."
- It has been prepared in accordance with ISO 14064-1:2018 and *GRI Standards disclosures*, cited above.

Barueri, August 07, 2023.

Lead Auditor
Ana Paula Xavier de Brito

Independent Reviewer
Tatiana M. Parizotto

Inventory Organization
JBS S/A