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Independent Practitioners' Limited Assurance Report

To JBS N.V.

Amstelveen, Netherlands

Report on Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement 2025

Conclusion

We have performed a limited assurance engagement on whether the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement 2025 ("Report"), of JBS N.V. ("JBS" or "the Company") for the year ended December 31, 2025 has been prepared in accordance with the following "Criteria": 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.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement of JBS for the year ended December 31, 2025 is not prepared, in all material respects, in accordance with the Criteria.

Basis for conclusion

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

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Accountants and the Professional Standards (including Independence Standards) issued by the Federal Accounting Council (CFC), based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.



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

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

Emphasis of matter

We draw attention to Note “Scope 3 methodology” to the Greenhouse Gas Emissions Inventory Statement, which mention that “Land Use Change” (LUC) emissions associated with the raising of livestock and the production of crops have been excluded from the Scope 3 GHG emissions inventory. **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.** Our conclusion is not modified with respect to this matter.

Responsibilities for the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement

The Company’s management is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement such that it is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement and appropriately referring to or describing the criteria used; and
- preparing the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement in accordance with the Criteria.

Inherent limitations in preparing the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement

As described in Note “Uncertainty”, the quantification of greenhouse gas emissions is subject to inherent uncertainty due to the incomplete scientific knowledge used to determine the gas emission factors and the values for combining different gas emissions. 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.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to JBS N.V.

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

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Scope 1, 2 and 3 Greenhouse Gas Emissions Inventory Statement and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- a) Evaluated the suitability in the circumstances of JBS's use of the Criteria, as the basis for preparing the sustainability information;
- b) Through inquiries, obtained an understanding of JBS's control environment, processes and information systems relevant to the preparation of the sustainability information, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- c) Evaluated whether JBS's methods for developing estimates are appropriate and had been consistently applied, however our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate JBS's estimates;
- d) Undertook site visits of JBS's manufacturing sites and administrative sites; we selected these sites based on the contribution of the site sustainability information to the aggregate sustainability information;
- e) Inspected, a limited number of items to or from supporting records, as appropriate;



- f) Considered the presentation and disclosure of the sustainability information; and
- g) Reperformed the calculation of greenhouse gas emissions taking into consideration Scope 1 (direct greenhouse gas emissions), Scope 2 (indirect greenhouse gas emissions from energy purchased using the location-based and market-based methods), and Scope 3 (indirect greenhouse gas emissions including both upstream and downstream emissions).

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

São Paulo, July 1, 2026

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

Flavio Gozzoli Gonçalves

Accountant CRC 1SP290557/O-2



Monitoring Year
2025

Greenhouse Gas Emissions Inventory Statement

JBS N.V.

Stroombaan 16, 5th Floor

1181 VX Amstelveen, Netherlands

Date: June 29, 2026

OVERVIEW

As a major focus area, JBS N.V. ("JBS") is dedicated to improving our collection, and calculation of greenhouse gas (GHG) emissions. Therefore, we engaged KPMG Assurance Independentes Ltda. (KPMG) to conduct a limited assurance on JBS's reported 2025 greenhouse gas emissions. 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.

2025 Scope 1 and 2 Emissions (Metric Tons of CO₂e)

Business Unit	Scope 1	Scope 2 Market-based	Total Scope 1 and 2 Market-based	Scope 2 Location-based	Total Scope 1 and 2 Location-based
JBS Brazil ¹	911,581	138,762	1,050,344	138,762	1,050,344
JBS Australia	813,580	233,341	1,046,920	233,341	1,046,920
JBS USA	1,065,703	500,284	1,565,987	507,888	1,573,590
JBS Canada	61,311	35,004	96,316	35,004	96,316
JBS Europe*	14,111	6,185	20,295	9,612	23,722
Pilgrim's USA	576,725	378,450	955,175	428,896	1,005,621
Pilgrim's Europe	299,312	46,445	345,757	62,645	361,957
Pilgrim's Mexico	115,528	106,287	221,815	106,287	221,815
Total Emissions	3,857,850	1,444,759	5,302,609	1,522,436	5,380,286

Totals may not match due to rounding. *Includes plant-based operations, Vivera, in Europe and Rigamonti. Rigamonti information was originally presented together with the "Relatório de Inventário de Gases de Efeito Estufa – GEE 2025" of JBS S.A. To improve the segregation of information, these values are now presented separately under the designation "JBS Europe" in the current version of the report.

2025 Scope 1 and 2 Emissions by GHG (Metric Tons of CO₂e):

GHG	Scope 1		Scope 2 Market-based		Scope 2 Location-based	
	Metric Tons	tCO ₂ e	Metric Tons	tCO ₂ e	Metric Tons	tCO ₂ e
CO ₂	2,057,111		*		1,144,420	
CH ₄	43,385	1,214,773	*	*	93	2,601
N ₂ O	746	197,585	*	*	13	3,495
HFCs	50	69,661	0	0	0	0
Total CO₂e*	3,857,850		1,444,759		1,522,436	

*Emissions for certain sources are calculated using emission factors expressed only in CO₂-equivalent (CO₂e). As a result, disaggregation into individual greenhouse gases (CO₂, CH₄, and N₂O) is not available and has not been estimated to avoid introducing additional uncertainty.

2025 Scope 3 Emissions (Metric Tons of CO₂e):

Scope 3 Category	JBS Brazil	JBS USA LUX ¹	PPC ²	Total JBS N.V.
Category 1: Purchased Goods and Services	64,395,284	92,210,130	14,459,398	171,064,812
Category 2: Capital Goods	44,955	472,053	365,337	882,345
Category 3: Fuels and Energy Related Activity	227,581	129,250	127,140	483,971
Category 4: Upstream Transportation and Distribution	2,082,144	1,401,856	575,682	4,059,681
Category 5: Waste Generated in Operations	2,143,463	81,049	123,108	2,347,620
Category 6: Business Travel	5,437	5,147	7,008	17,592
Category 7: Employee Commuting	14,032	119,422	556,252	689,706
Category 8: Upstream Leased Assets	Not Relevant	Not Relevant	Not Relevant	Not Relevant
Category 9: Downstream Transportation and Distribution	2,082,144	303,187	143,972	2,529,303
Category 10: Processing of Sold Products	26,354	1,187,100	75,179	1,288,633
Category 11: Use of Sold Products	Not Reported	Not Reported	Not Reported	Not Reported
Category 12: End of Life Treatment	203,387	1,257,600	624,958	2,085,945
Category 13: Downstream Leased Assets	Not Relevant	Not Relevant	Not Relevant	Not Relevant
Category 14: Franchises	Not Relevant	Not Relevant	Not Relevant	Not Relevant
Category 15: Investments ³	Not Applicable	Not Applicable	Not Applicable	354,132
Grand Total	71,224,781	97,166,793	17,058,035	185,803,741

Totals may not match due to rounding.

¹ Includes JBS Australia, JBS Canada, JBS Europe, and JBS USA.

² Includes Pilgrim's Pride Corporation Europe, Mexico, and USA.

³For Category 15, calculations are conducted at the JBS N.V. level.

METHODOLOGY

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 (CO₂), methane (CH₄), and nitrous oxide (N₂O). 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 (SF₆), nitrogen fluorides (NFs), or other GHG emissions not mentioned above.

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 include the following:

- 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.

BASE YEAR RECALCULATION APPROACH

The Company's base year for scope 1 and 2 market-based emissions is 2019. No base year has been set for scope 3 emissions. JBS will adjust base-year emissions to account for any significant changes such as:

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 METHODOLOGY

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

SCOPE 2 METHODOLOGY

Company Scope 2 emissions include those from purchased electricity. 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 (DCCEEW). JBS market-based emissions follow the below hierarchy from highest to lowest precision.

Market-Based Hierarchy Emission Factors:

Emission Factors	Emissions Factors Utilized by JBS
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 DCCEEW.

SCOPE 3 METHODOLOGY

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.

Scope 3 Category	Scope of Reported Emissions	Methodology Used for Calculation
Category 1: Purchased Goods and Services	Includes: - 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. Excludes: - 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.	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. 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.
Category 2: Capital Goods	Includes:	JBS uses a spend-based approach to calculate emissions from capital goods. All spend on capital

	- The emissions from JBS's total capitalized assets in the Calendar Year 2025.	goods is converted to USD and multiplied by the USEEIO spend-based emission factor set.
Category 3: Fuels and Energy Related Activity	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 (DCCEEW), 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.
Category 4: Upstream Transportation and Distribution	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 (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.
Category 5: Waste Generated in Operations	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 (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.
Category 6: Business Travel	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	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

	by air, road, rail, and boat. It also includes the emissions associated with stays in hotels.	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 (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.
Category 7: Employee Commuting	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.
Category 9: Downstream Transportation and Distribution	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.
Category 10: Processing of Sold Products	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-	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 such as blood, bones, hides, offal, etc., for the pet industry, pharmaceutical industry, hides, and other industrial uses.	products are then classified into sales channels where assumptions are made about the type of industry JBS products are sold to. Using Ecolnvent and scientific studies, an average emission factor (kgCO₂e/kg) is applied to the total sales volume (kg) of these sold intermediate products. In 2025, for some business units and regions, this detailed sales data was not collected. Therefore, this category was estimated based on a comparison of total sales data from previous years to 2025 and assumed that all sales channels stayed the same. The percentage difference in the total sales was used to estimate the emissions for 2025.
Category 12: End of Life Treatment	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 (kgCO₂e/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 (kgCO₂e/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. In 2025, for some business units and regions, this detailed sales data was not collected. Therefore, this category was estimated based on a comparison of total sales data from previous years to 2025 and assumed that all sales channels stayed the same. The percentage difference in the total sales was used to estimate the emissions for 2025.
Category 15: Investments ³	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.

UNCERTAINTY

1. The quantification of greenhouse gas emissions is subject to inherent uncertainty due to the incomplete scientific knowledge used to determine the gas emission factors and the values for combining different gas emissions. 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:
 - a. inherent uncertainty regarding the quantification of activity data and emission factors, which are used in mathematical models to estimate emissions (measurement uncertainty);
 - b. 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);
 - c. increased uncertainty as quantities of emissions with different levels of measurement and calculation uncertainty are aggregated (uncertainty taken together); and
 - d. inherent uncertainty due to incomplete scientific knowledge used to determine the emission factors and values required to combine emissions of different gases.