

STATUTORY AUDIT COMMITTEE CHARTER

CHAPTER I STATUTORY AUDIT COMMITTEE

Article 1. The Statutory Audit Committee is an statutory and advisory body directly linked to the Board of Directors, subject to the applicable legislation and regulation, the Bylaws of JBS S.A. ("Company"), and this Charter ("Charter"), which governs its functioning.

Paragraph 1. The Statutory Audit Committee aims to advise the Board of Directors on the performance of its duties regarding the quality of the Company's financial reports, the risk management processes, and the activities of internal and independent auditors.

Paragraph 2. The Statutory Audit Committee shall report to the Board of Directors, operating independently from the Company's Executive Board.

Article 2. The decisions made by the Statutory Audit Committee, as well as the proposed policies and measures, shall consist of recommendations to be submitted to the Board of Directors.

Sole Paragraph. The Statutory Audit Committee is not a decision-making body of the Company, and its recommendations do not bind the Board of Directors nor the Company. As a result, it is the charge of the Company's Board of Directors to make decisions based on the studies and proposals submitted by the Statutory Audit Committee.

CHAPTER II STRUCTURE AND OPERATION OF THE STATUTORY AUDIT COMMITTEE

Article 3. The Statutory Audit Committee shall work permanently.

Article 4. The Statutory Audit Committee shall be composed of at least three (3) and at the most five (5) members elected by the Board of Directors.

Paragraph 1. The members of the Statutory Audit Committee shall observe the following rules:

- (a) the majority of the members of the Statutory Audit Committee shall be independent, as per the criterion provided for in paragraph 4 below.
- (b) at least one (1) member shall be an independent member of the Company's Board of Directors and shall not be a member of the Executive Board, as per the Novo Mercado Regulations of B3 S.A. – Brasil, Bolsa, Balcão; and

(c) at least one (1) of the members shall have recognized experience in corporate accounting matters.

Paragraph 2. The same member of the Statutory Audit Committee may fall into two of the rules provided for in subitems (b) and (c) of paragraph 1 above.

Paragraph 3. Company executive officers, executive officers of the Company's subsidiaries, and the controlling shareholder of the Company, affiliates or companies under common control are prohibited from becoming members of the Statutory Audit Committee.

Paragraph 4. To meet the independence requirement, members of the Statutory Audit Committee:

I - must not be, or have been, in the past five (5) years:

- a) an executive officer or employee of the Company, its parent company, subsidiary, affiliate or company under common control, directly or indirectly; or
- b) the person technically in charge for the team involved in the institution's audit work; and

II - a spouse or relative, in a direct or collateral line, up to the third degree, and by affinity, up to the second degree, of persons mentioned in item I.

Paragraph 5. The members of the Statutory Audit Committee must meet the requirements provided for in article 147 of Law 6,404 of December 15, 1976, Instruction 308/1999 of the Brazilian Securities and Exchange Commission, the Novo Mercado Regulations of B3 S.A. – Brasil, Bolsa, Balcão, and other applicable regulatory provisions.

Article 5. The Board of Directors shall elect a Coordinator among the members of the Statutory Audit Committee.

Sole Paragraph. It is the charge of the Coordinator to organize and coordinate the Statutory Audit Committee's activities, including, among others:

- (a) to propose, by the beginning of each year, the schedule of activities for the corresponding year, including the annual calendar of ordinary meetings;
- (b) to define the agenda, call, install, and preside over the Statutory Audit Committee's meetings;
- (c) to represent the Statutory Audit Committee before any other governance bodies of the Company, signing, when necessary, any communications, invitations, and reports on behalf of the Statutory Audit Committee;
- (d) to comply and ensure compliance with this Charter;
- (e) to meet with the Board of Directors at least on a quarterly basis; and
- (f) to attend the Company's Annual Shareholders' Meeting.

Article 6. The term of office of the members of the Statutory Audit Committee will be, at most, ten (10) years.

Sole Paragraph. A person who has already been a member of the Statutory Audit Committee may only join said Committee again after at least three (3) years as of the end of his/her term of office.

Paragraph 1. The members of the Statutory Audit Committee shall take office in the Committee by signing the Instrument of Investiture, declaring clearance and compliance with all requirements to fulfill the position.

Paragraph 2. The members of the Statutory Audit Committee may be removed from office at any time by resolution of the Board of Directors.

Paragraph 3. In the event of absence, leave of absence, or temporary impediment of the Coordinator, he/she may appoint any other member to replace him/her, informing in writing the other members of the Statutory Audit Committee and the Chair of the Board of Directors about his/her decision.

Paragraph 4. In the event of vacancy of the Coordinator, his/her substitute shall be elected by resolution of the Board of Directors. Until such resolution, the other members of the Statutory Audit Committee may appoint, by a majority vote, a member of the Statutory Audit Committee to temporarily take on the role of Coordinator.

Paragraph 5. In the event of a vacancy or non-attendance of a member of the Statutory Audit Committee at more than four (4) successive Committee meetings, the Coordinator or any other Committee member may request the Chair of the Board of Directors to call a Board of Directors' Meeting to resolve on the election of a new Committee member for the vacant position, or for the office of the member absent at the Committee meetings, as applicable.

Article 7. Observing the functional duties of the Coordinator (article 5, sole paragraph and other rules of this Charter), there will be no hierarchy among the members of the Statutory Audit Committee.

Article 8. The individual compensation of the members of the Statutory Audit Committee shall be proposed by the Chair of the Board of Directors.

Article 9. The members of the Statutory Audit Committee shall have the same duties and responsibilities as those of managers of a publicly held company, including, but not limited to, the duties covered in Articles 153 to 158 of Law 6,404, of December 15, 1976, and shall meet the requirements of Article 147 of that law.

Sole Paragraph. The members of the Statutory Audit Committee shall perform their activities with diligence and loyalty, keeping the confidentiality of any material, privileged, or strategic information of the Company, and are prohibited to use such information to obtain any type of advantage for themselves or any other party.

Article 10. The Statutory Audit Committee shall also have a Secretary chosen and elected by the Board of Directors, who shall be responsible for preparing the minutes of the meetings and providing any assistance required for the full functioning of the Committee, implementing all acts required by the Committee members under this Charter. In the absence of said Secretary, the other Committee members shall appoint, among the members attending the meeting, a temporary Secretary to perform the functions of the absent Secretary.

CHAPTER III - POWERS

Article 11. Without prejudice to other powers granted by the Board of Directors in specific minutes, the Statutory Audit Committee shall be responsible for:

- (a) suggesting amendments to this Charter and additional rules for its functioning, submitting them to the Board of Directors for resolution;
- (b) expressing an opinion on the hiring or dismissal of independent auditors to carry out the external and independent audit work or any other service;
- (c) meeting whenever necessary, but at least every two months, so that accounting information is always analyzed before its disclosure;
- (d) assessing the quarterly and annual financial statements;
- (e) overseeing the work of the internal audit, the internal control area, and the area in charge of preparing the Company's financial statements;
- (f) assessing and monitoring the Company's risk exposure, and, if necessary, requesting for detailed information on policies and procedures regarding management compensation, the use of the company's assets, and spending on the company's behalf;
- (g) assessing, monitoring and making recommendations to the Board of Directors as to the correction or improvement of the Company's internal policies regarding the preparation and audit of the financial statements;
- (h) analyzing Company reports (issued by regulators) falling within its scope;
- (i) ensuring that the Company implement practical mechanisms to receive, retain and address information and internal and external reports, including those related to accounting issues, internal controls and audit. Such mechanisms shall ensure confidentiality and anonymity, when applicable, of those contacting the reporting channel;
- (k) overseeing the auditors' activities, so as to assess their independence, the quality of the services provided, and whether these services meet the company's needs;
- (l) monitoring the quality and integrity of the internal control mechanisms; the Company's quarterly information, interim and annual financial statements; and the information and measurements disclosed based on adjusted accounting data and non-accounting data that add elements not provided for in the usual financial statement reporting structure;

(m) assessing and monitoring, together with management and the internal audit area, the adequacy of related-party transactions carried out by the Company and their respective proofs; and

(n) preparing a summary annual report, to be presented together with the financial statements, describing the activities, outcomes, and conclusions drawn, as well as the recommendations made, and any significant divergence between management, independent auditors, and the Statutory Audit Committee regarding the Company's financial statements.

Paragraph 1. The Company shall yearly disclose the summary report of the Statutory Audit Committee, containing the meetings held and the key topics discussed and highlighting the recommendations made by said Committee to the Board of Directors.

Paragraph 2. The Statutory Audit Committee shall inform the Board of Directors about its activities on a quarterly basis, and the Board of Directors' meeting minutes shall be disclosed containing said activities.

Paragraph 3. The Statutory Audit Committee shall annually approve a schedule of activities for the corresponding fiscal year by an initiative of the Coordinator, which may be revised over the year by resolution of the Committee.

CHAPTER IV - MEETINGS

Article 12. The Statutory Audit Committee shall meet ordinarily every two (2) months, or extraordinarily, at the call of its Coordinator or the Chair of the Board of Directors.

Article 13. The Statutory Audit Committee meetings shall be called in writing, via e-mail or letter, and sent to each of the Committee members at least five (5) days before the day of the respective meeting, and shall include the date, time, place, and agenda of the meeting. The call notice can be waived in case of attendance of all members of the Statutory Audit Committee, or in case of a previous written agreement of the absent members.

Paragraph 1. Any proposal and all necessary documentation related to the agenda shall be made available to the members of the Statutory Audit Committee preferably upon sending the call notice.

Paragraph 2. For matters requiring urgent analysis, the Coordinator may call a Statutory Audit Committee meeting with a term shorter than that described in the head provision of Article 13, and the meeting shall be considered valid and effective for all purposes, provided that the installation quorum is met.

Article 14. Any members of the Statutory Audit Committee, as well as the Company's internal areas whose activities are related to the Committee's scope, may send to the Coordinator suggestions of matters to be included in the agenda of the next Committee meeting. The Coordinator shall be responsible for defining the agenda and calling the meeting, according to Article 13 above.

Article 15. Each member of the Statutory Audit Committee shall have the right to one (1) vote at the Committee meetings, and the Coordinator, in addition to his/her vote, shall be responsible for casting a vote in the case of a tie. The Statutory Audit Committee's resolutions shall be made by a majority vote, and the meeting shall be deemed as validly installed with the presence of at least half of the Committee's attending members.

Sole Paragraph. In the absence of a minimum quorum, as defined in the head provision of Article 15, if the matter to be addressed requires urgent analysis, the Coordinator may call a new meeting, which shall be installed with any quorum.

Article 16. Statutory Audit Committee meetings will be held at the Company's headquarters, and may be held in a different location if all the members deem it convenient and agree in advance to that effect via e-mail or letter, and the Chair of the Board of Directors shall be informed about it.

Article 17. Attendance at Statutory Audit Committee's meetings shall preferably be in person. However, the participation in Statutory Audit Committee's meetings shall be permitted via conference call, video-conferencing, or any other means of communication that allows the identification of the Committee member and the simultaneous communication with all other persons present at the meeting. In such a case, the members of the Statutory Audit Committee shall be considered present at the meeting and subsequently sign the corresponding minutes.

Article 18. The Coordinator may invite external consultants or Company employees to attend the meeting and assist the Statutory Audit Committee's work.

Paragraph 1. Such guests shall attend the Statutory Audit Committee meeting only during the period in which the matter that originated their invitation is being analyzed, and they shall not be entitled to vote on the Committee resolutions.

Paragraph 2. The participation of any guest at Statutory Audit Committee meetings shall be approved by the Coordinator before such meeting is held.

Article 19. Within the scope of its duties, the Statutory Audit Committee may use the work of experts, which shall not exempt it from its responsibilities before the Company. The engagement of external experts to support the Statutory Audit Committee's activities shall meet market conditions and waive previous approval by the Board of Directors.

Article 20. The Statutory Audit Committee's matters, guidelines, discussions, recommendations, and opinions shall be recorded in the minutes of its meetings, which shall be signed by the Committee members present and include the relevant points of the discussions, the list of attending members, reference to justified absences, requested measures, and any points of disagreement among the members.

Paragraph 1. Copies of the minutes of the Statutory Audit Committee meetings shall be sent to the Chair of the Board of Directors when requested.

Paragraph 2. The documents supporting the meetings shall be filed at the Company's headquarters.

Article 21. The members of the Statutory Audit Committee may request the Coordinator to provide information or clarifications regarding the matters discussed on the agenda of a specific Committee meeting, and the Coordinator shall be responsible for appropriately submitting such requests.

CHAPTER V - BUDGET

Article 22. The Statutory Audit Committee has operational autonomy and its own budget (annual or by project), under the limits approved by the Board of Directors, to conduct and determine consultations, evaluations and investigations within the scope of its activities, including regarding the hiring and use of independent external experts. The Statutory Audit Committee shall have its own cost center monitored by the Board of Directors.

CHAPTER VI FINAL AND TEMPORARY PROVISIONS

Article 23. This Charter shall become effective as of its date of approval by the Board of Directors, and revoke the previous charter and any opposing rules and procedures.

Article 24. As of the approval date, the Charter shall be immediately complied with and followed by the Company, its executive officers, employees, members of the Statutory Audit Committee, and sitting or alternate members of the Board of Directors.

Article 25. Any cases not covered by or conflicting with this Charter shall be settled by the Board of Directors.

Article 26. Once approved and duly formalized, this Charter shall be disclosed to the Company's shareholders, investors, and the market in general, through the Company's Investor Relations website, and all Statutory Audit Committee resolutions made before the approval of this Charter shall be ratified.