

INTERNAL REGULATIONS OF THE GOVERNANCE, COMPENSATION AND NOMINATION COMMITTEE

CHAPTER I

GOVERNANCE, COMPENSATION AND NOMINATION COMMITTEE

Article 1. The Governance, Compensation and Nomination Committee (“Committee”) is an advisory body directly related to the Board of Directors, subject to the applicable legislation and regulation, the Bylaws of JBS S.A. (“Company”) and these Internal Regulations (“Regulations”), which govern its operations.

Paragraph 1. The purpose of the Committee is to advise the Board of Directors in the fulfillment of its duties in relation to the rules and principles of corporate governance, compensation and choice and appointment of members to the Board of Directors and its committees, as set forth by the applicable legislation, the Bylaws and the best market practices, as well as the improvement of the Company's corporate governance and management mechanisms.

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

Article 2. The decisions made by the Committee, as well as the proposed policies and measures, shall consist of recommendations to be submitted to the Board of Directors and do not bind, nor in any way condition, the performance of the Board of Directors.

CHAPTER II

STRUCTURE AND OPERATION OF THE COMMITTEE

Article 3. The Committee shall work permanently.

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

(a) sitting members of the Board of Directors, executive officers and other Company executives; and

(b) external professionals with renowned knowledge about the activities that are part of the Committee's scope.

Sole Paragraph. The majority of the Committee members must be independent, and, for the purposes of these Internal Regulations, the expression “independent” has the meaning attributed to it in the Novo Mercado Regulations, a listing segment of B3 S.A. – Brasil, Bolsa e Balcão.

Article 5. The Board of Directors shall elect a Chair among the Committee members.

Paragraph 1. It is the responsibility of the Chair to organize and coordinate the 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 Committee meetings;
- (c) to represent the Committee before any other governance bodies of the Company, signing, when necessary, any communications, invitations, and reports on behalf of the Committee;
- (d) to invite eventual participants who are not members of the Committee to Committee meetings;
- (e) to report the works carried out by the Committee to the Board of Directors; and
- (f) to comply and ensure compliance with these Regulations.

Article 6. The term of office of the Committee members shall be indefinite.

Paragraph 1. The Committee members shall take office on the date of their appointment by the Company's Board of Directors, with the signature of the instrument of investiture being waived.

Paragraph 2. The Committee members 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 Chair of the Committee, he/she may appoint any other member to replace him/her, informing in writing the other Committee members and the Chair of the Board of Directors about his/her decision.

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

Paragraph 5. In the event of a vacancy in the office, or non-attendance of a Committee member at more than 4 (four) successive Committee meetings, the Chair 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 to complete the term of office of the member

whose position has become vacant or to replace, definitively, the member absent from the Committee meetings, as the case may be.

Article 7. Observing the functional attributions of the Chair (article 5, sole paragraph and other rules of this Regulation), there will be no hierarchy among the Committee members.

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

Article 9. The Committee members 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, dated December 15, 1976, and shall meet the requirements of Article 147 of that law.

Sole Paragraph. The Committee members 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 Committee shall also have a Secretary, 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 performance of the Committee, implementing all acts required by the Committee members under these Regulations.

CHAPTER III

POWERS

Article 11. Without prejudice to other powers granted by the Board of Directors, the Governance, Compensation and Nomination Committee shall be responsible for:

- (a) suggesting amendments to these Regulations, as well as additional rules for its implementation, sending them to be resolved by the Board of Directors;
- (b) promoting, monitoring and ensuring the adoption of best corporate governance practices and coordinating the process of implementation and maintenance of such practices in the Company, as well as the effectiveness of corporate governance processes, proposing changes, updates and improvements when necessary;
- (c) promoting actions, monitoring and ensuring initiatives related to the dissemination and observance of compliance and integrity policies, including, but not limited to, changes, updates and improvements to the Company's Code of Ethics and Conduct when necessary;

- (d) formulating recommendations to the Board of Directors and periodically reviewing the corporate governance policies and practices adopted by the Company, notably regarding the functioning and powers of the Board of Directors, Executive Board and other ancillary bodies of the Company's management;
- (e) ensuring the proper functioning of the Board of Directors, the Executive Board and the ancillary bodies of the Company's management, as well as the relationship between these bodies;
- (f) periodically preparing and reviewing the Company's Bylaws and governance codes, policies and practices, the Internal Regulations of the Board of Directors' Advisory Committees, as well as any other documents related to the Company's corporate governance, and making recommendations for their amendment, analyzing and offering suggestions to the Board of Directors, in order to keep them constantly in line with the highest standards of corporate governance, always observing the Company's specific characteristics;
- (g) keeping the Board of Directors informed and updated about the rules, regulations, and recommendations in force and practiced in the market, including in relation to the rules that may be created and eventually impact the Company's corporate and capital market activities;
- (h) monitoring the implementation and observance of the rules issued by the corporate and capital market legislation, as well as by the inspection bodies of the securities markets to which the Company is subject;
- (i) preparing minutes, submitting them to the Board of Directors and periodically reviewing the Company's contracting policies with its related parties, as well as all other policies necessary for the Company to adopt the best management and corporate governance practices;
- (j) establishing guidelines for the compensation of the Company's managers, aiming at the development of the Company's executive officers and the generation of long-term value, with a focus on results and meritocracy, in order to retain and motivate employees in addition to attracting new talents, and such guidelines must be aligned with the Company's culture and values;
- (k) reviewing, on an annual basis, the compensation of the Company's managers and submitting it for approval by the Board of Directors for later approval at the Annual Shareholders' Meeting;
- (l) preparing a summarized annual report containing a description of the Committee's activities, which shall be sent to the Board of Directors;
- (m) once observed the Company's Bylaws and the Nomination and Training Policy for Members of the Board of Directors, Executive Board and Committees, identifying, selecting and recommending potential candidates for positions on the Board of Directors, its advisory committees and on the Executive Board, including to fill any vacancies, so that

the candidates are submitted, at the discretion of the Board of Directors, for election by the Board of Directors or the Company's Shareholders' Meeting, as the case may be;

(n) verifying the fulfillment of the legal requirements for appointment and the adherence of the candidates nominated to occupy positions on the Board of Directors, on its advisory committees and on the Executive Board, such as: complementarity of experiences, academic background, available time for the performance of duties, and diversity, as well as the criteria and guidelines established in the Nomination and Training Policy for Members of the Board of Directors, Executive Board and Committees.

Sole Paragraph. The Committee shall, on an annual basis, by an initiative of the Chair of the Board of Directors, approve a schedule of activities for the corresponding fiscal year, which may be revised over the year by resolution of the Committee.

CHAPTER IV

MEETINGS

Article 12. The Committee shall meet ordinarily every 3 (three) months, or extraordinarily, at the call of its Chair or the Chair of the Board of Directors or any other Committee member.

Article 13. 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, specifying the date, time, place, and agenda of the meeting. The call notice shall be waived in case of attendance of all Committee members, 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 Committee members preferably upon sending the call notice.

Paragraph 2. For matters requiring urgent analysis, the Chair of the Committee or the Chair of the Board of Directors, at their sole discretion, may call a Committee meeting with a term shorter than that described in the main section 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 Committee member, as well as the Company's internal areas whose activities are related to the Committee's scope, may send to the Chair suggestions of matters to be included in the agenda of the next Committee meeting. The Chair shall be responsible for defining the agenda and calling the meeting, according to Article 13 above.

Article 15. Each Committee member shall have the right to 1 (one) vote at the Committee meetings, and the Chair, in addition to his/her vote, shall be responsible for casting a vote in the case of a tie. The 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 main section of article 15, if the matter to be addressed requires urgent analysis, the Chair of the Committee may call a new meeting, which shall be installed with any quorum.

Article 16. 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 Committee meetings shall preferably be in person. However, the participation in the Committee's ordinary and extraordinary 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 Committee members shall be considered present at the meeting and subsequently sign the corresponding minutes.

Article 18. The Chair may invite members of the Board of Directors, Officers, internal and external employees of the Company, external consultants, as well as any other people who hold relevant information or whose area of expertise is relevant to the matters on the agenda, to participate in its meetings and assist in the work of the Committee.

Paragraph 1. Such guests shall attend the 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's resolutions.

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

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

Sole Paragraph. The Committee shall have its own cost center monitored by the Board of Directors.

Article 20. The 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 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 Committee members may request the Chair to provide information or clarifications regarding the matters discussed on the agenda of a specific Committee meeting, and the Chair shall be responsible for appropriately submitting such requests.

CHAPTER V

FINAL AND TEMPORARY PROVISIONS

Article 22. These Regulations shall become effective as of their date of approval by the Board of Directors, and revoke the previous regulations and any opposing rules and procedures.

Article 23. As of the approval date, the Regulations shall be immediately complied with and followed by the Company, its executive officers, employees, Committee members, and sitting and alternate members of the Board of Directors.

Article 24. Any cases not covered by or conflicting with these Regulations shall be settled by the Board of Directors.

Article 25. Once approved and duly formalized, these Regulations shall be disclosed to the Company's shareholders, investors, and the market in general, through the Company's Investor Relations website, and all Committee resolutions made before the approval of these Regulations shall be ratified.

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