

JBS S.A.

Corporate Taxpayer's ID (CNPJ/ME): 02.916.265/0001-60

Company Registry (NIRE): 35.300.330.587

Minutes Book

MINUTES OF THE FISCAL COUNCIL'S MEETING

HELD ON MAY 9, 2023

Date, Time and Place: Fiscal Council's meeting of JBS S.A., held on May 9, 2023, at 2:00 p.m., at the headquarters of JBS S.A. ("Company"), located at Avenida Marginal Direita do Tietê, 500, Bloco I, 3º Andar, Vila Jaguara, CEP 05118-100, in the city and state of São Paulo, by videoconference and in person.

Call Notice: The call notice was emailed to the Fiscal Council members, according to Article 12 of the Fiscal Council Charter.

Attendance: All Fiscal Council members were present, namely Messrs. **Adrian Lima da Hora**, **José Paulo da Silva Filho**, **Demetrius Nichele Macei**, **Orlando Octávio de Freitas Junior**, and Ms. **Patricia da Silva Barros**, thereby reaching the necessary quorum for the meeting.

The meeting was also attended by Messrs. **Eliseo Santiago Perez Fernandez**, Chief Management and Control Officer; **Aginaldo dos Santos Moreira Jr.**, Chief Accounting and Administrative Officer; Mses. **Christiane Assis**, Investor Relations Officer; and **Louise da Silva Maximo**, Accounting Manager, all of whom Company employees. Messrs. **Fabian Junqueira** and **Rafael Santos**, representatives of **KPMG Auditores Independentes Ltda.** ("KPMG"), also attended the meeting.

Presiding: **Adrian Lima da Hora**, Chair; and **Milena Hitomi Yanagisawa**, Secretary.

Agenda: (i) election of the Chair of the Fiscal Council for the upcoming term of office; (ii) presentation of the current market overview and the operations of the Company and its subsidiaries, including the market overview for the period ended March 31, 2023; (iii) analysis of the Company's Interim Financial Statements accompanied by the Independent Auditor's Report for the period ended March 31, 2023 ("Interim Financial Statements") and the Management Report ("Management Report"); (iv) discussion of the Independent Auditors' Report on the Financial Statements ("Independent

Auditor's Report") with the representatives of KPMG Auditores Independentes Ltda.; **(v)** discussion and resolution on the Fiscal Council's opinion on the Financial Statements.

Discussions and resolutions:

(i) At the start of the meeting, the Fiscal Council members unanimously resolved, with abstention of Mr. **Adrian Lima da Hora**, to elect as **Chair of the Fiscal Council**, Mr. **Adrian Lima da Hora**, Brazilian citizen, married, business administrator, holder of identification document (RG) number 3789, issued by CRA/PE, and inscribed in the register of individual taxpayers (CPF/ME) under number 372.365.394-49, resident and domiciled in the city and state of São Paulo, with business office at Avenida Marginal Direita do Tietê, nº 500, Bloco I, Térreo, Vila Jaguara, CEP 05118-100, for a term of office ending at the Annual Shareholders' Meeting that will resolve on the Financial Statements for the fiscal year to end on December 31, 2023.

(ii) Then, Ms. **Christiane Assis** presented to the Fiscal Council members an overview of the operations of the Company, its subsidiaries, and the market for the period ended March 31, 2023.

The Fiscal Council members asked questions that were satisfactorily clarified by Ms. **Christiane Assis**.

(iii) Subsequently, the Fiscal Council members discussed with the accounting area their remarks after reading the Interim Financial Statements, whose copies were made available on the Diligent portal before the meeting. During the analysis of the Interim Financial Information, Messrs. **Eliseo Santiago Perez Fernandez** and **Aguinaldo dos Santos Moreira Jr.** and Ms. **Louise da Silva Maximo** presented to the Board members their remarks on key items of the Interim Financial Statements and on the remarks made by the Board members themselves.

The Fiscal Council members asked questions about the Interim Financial Statements, which were clarified by Messrs. **Eliseo Santiago Perez Fernandez** and **Aguinaldo dos Santos Moreira Jr.** and Ms. **Louise da Silva Maximo**.

(iv) Subsequently, Messrs. **Fabian Junqueira** and **Rafael Santos**, representatives of KPMG, presented the work carried out by KPMG concerning the Interim Financial Statements, highlighting the

independence and the communications required by auditors; the fact that they did not diverge from the Company's Management; that, based on the audit work they carried out, there was no evidence of fraud or errors, conflicts of interest, significant deficiencies or materials weaknesses in internal controls; and that the contingency processes were reviewed by the independent auditors based on the applicable review rules. Additionally, Mr. **Rafael Santos** also stated that a) they did not identify any overall matter that could impact KPMG's professional independence; b) KPMG had access to all requested information; and c) they did not identify material adjustments to be made upon completion of the audit work. All questions asked by the Fiscal Council members were duly answered by Messrs. **Fabian Junqueira** and **Rafael Santos**.

(v) Subsequently, the Fiscal Council members declared that, when performing their legal and statutory duties, they examined the Company's Earnings Release and Interim Financial Statements for the period ended March 31, 2023, to be approved by the Company's Board of Directors. Based on this review and on the information and clarifications received during the period and considering KPMG's review report draft on the Interim Financial Statements, to be issued unqualified on May 10, 2023, the Fiscal Council was not cognizant of any additional fact or evidence of fraud, or any mistakes that leads it to believe that the above-mentioned interim financial statements do not reflect, in all material respects, the information contained therein. Therefore, the Fiscal Council deems the Interim Financial Statements fit to be disclosed by the Company after the Board of Directors' approval.

Lastly, the Fiscal Council members approved the content of the Fiscal Council's Report on the Interim Financial Statements for the period ended March 31, 2023 and will issue the report after the approval of the disclosure of the Interim Financial Statements by the Company's Board of Directors and the issue of the Auditor's Report.

Minutes in Summary Form: The Fiscal Council authorized the drawing up of these minutes in summary form and their publication omitting the signatures of the attendees, according to paragraphs 1 and 2 of article 130 of the Brazilian Corporate Law.

Closure: There being no further business to address, the Chair offered the floor to anyone who intended to speak and, as no one did, the meeting was adjourned for the time necessary to draw up these minutes, which were then read, approved, and signed by all attendees.

São Paulo, May 9, 2023.

Adrian Lima da Hora

Chair

Milena Hitomi Yanagisawa

Secretary

Attending Fiscal Council Members:

Adrian Lima da Hora

José Paulo da Silva Filho

Demetrius Nichele Macei

Orlando Octávio de Freitas Junior

Patricia da Silva Barros