



JBS Food Canada ULC and subsidiaries

**Fighting Against Forced Labour and Child Labour in Supply Chains Act Joint Report
for Fiscal Year 2024**

Approved by the Board of Directors on May 16, 2025

A. Introduction

The *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”) requires certain entities that do business in Canada to report on actions they have taken during the previous fiscal year to prevent and reduce the risk of forced labour or child labour within their operations and supply chain. This is a report for JBS Food Canada ULC and its subsidiaries¹ which have a reporting obligation (collectively, “**JBS Canada**” or the “**Company**”) and refers to the steps taken by JBS Canada for the fiscal period of January 1, 2024 – December 29, 2024 to prevent and reduce the risk of forced labour and child labour in its own business operations and supply chains.

At JBS Canada, we pursue excellence in all that we do, innovating to place high-quality food on the tables of millions of consumers around the world, and doing our part to preserve the planet’s resources for future generations. To be the best in what we do, we remain focused on conducting our business responsibly, aspiring to ensure the best products and services to our customers, build a relationship of trust with our suppliers, drive profitability for our shareholders and develop the opportunity for a better future for all of our team members.

JBS Canada has a zero-tolerance approach to forced labour or child labour in our organization and supply chains. We will continue to work to ensure that our operations meet the highest standards of ethical conduct and contribute to a world that is free from forced labour and child labour.

We acknowledge the complexity of our domestic and global supply chains and the potential risks associated with them. We understand that the agricultural and food production sectors can be vulnerable to modern slavery and human trafficking due to factors such as seasonal labour, subcontracting, and geographical remoteness. We have built partnerships with suppliers to mitigate these risks and remediate issues of concern while promoting integrity and transparency in our products and services.

B. Structure, activities, and supply chains

JBS Canada is one of the country’s largest beef processors. The Company's business operations include processing, preparing, packaging and delivering fresh, further-processed and value-added beef products and by-product for sale in Canada and in more than 20 countries worldwide, enabling customers and food retail business operators to receive quality beef products. The Company employs over 2,800 people in Canada. JBS Canada has processing facilities located in Brooks, Alberta, Calgary, Alberta and Belleville, Ontario.

The nature of our business demands we work with a diverse set of suppliers and service providers that range from small family farm and ranch partners in Canada who supply us with cattle to large domestic and multinational companies that manufacture or provide equipment, materials, and services to our production facilities.

Procurement for JBS Canada, excluding cattle and some services, is centralized through our US sister company, JBS USA Food Company. The Global Chief Procurement Officer of JBS USA Food Company leads several teams that are each responsible for certain products or services related to Production, Employee and Corporate Services, Energy, Facilities Services, Capital Expenditure

¹ Includes JBS Foods Ontario Inc.

and Equipment, and Maintenance, Repair and Operations. This structure allows us to maximize our supplier partnerships across the business and ensure consistency and uniformity.

Our approach to managing impacts within our supply chain includes collaboration with our suppliers which include contractors, partners, service providers, co-packers, or any other business entities or persons (collectively, “**Vendors**”). Supported by continuous two-way communication, our Vendor relationships are guided by our [Business Associate Code of Conduct](#), which provides guidelines to ensure Vendors are at all times aligned with JBS Canada standards and expectations, including those on employment and human rights and compliance with local and federal laws.

C. Risks of forced labour and child labour and the steps taken to assess and manage the risks

JBS Canada is committed to improving our practices to combat forced labour and child labour in our operations and supply chain and we recognize our responsibility to protect these values. Our facilities operate in accordance with all applicable labour and human rights laws, and we adhere to internal policies and programs that provide additional guidance to best serve our team members. We have a zero-tolerance policy on child or forced labour.

JBS Canada recognizes that our supply chain may present a risk of forced labour or child labour. In light of this potential risk, JBS Canada undertook or had in place the following risk mitigation measures during the 2024 reporting period:

- Implementing a third-party vendor audit plan.
- Taking a risk-based approach and prioritizing due diligence efforts to focus on third-party contractors, specifically sanitation.
- Screening of third-party contractors through risk management systems.
- Engaging third-party auditors to audit facilities with third-party sanitation service providers to ensure compliance with JBS’s policies and standards.

D. Policies and due diligence processes in relation to forced labour and child labour

The Ethics and Compliance Department at JBS USA Food Company is responsible for the administration and execution of the Company's corporate compliance program. The compliance program encompasses the following areas: Risk Assessment, Leadership and Governance, Policies and Procedures, Ethics Line, Investigations, and Remediation, Controls, Training and Communication, Third-Party Due Diligence and Continuous Screening, Transaction Monitoring, and Antitrust Oversight. The Ethics and Compliance Department also manages all approvals and disclosures related to attending industry events; giving and receiving gifts, entertainment, and business meals; employee conflicts of interest; and competitor interactions.

At JBS Canada, our corporate compliance program promotes a work environment with high standards of ethics, compliance, and integrity, guided by adherence to the applicable laws, regulations, and policies that govern our business conduct, and supported by open and anonymous

communication channels for voicing concerns. Notable elements of JBS Canada's corporate compliance program include:

1. Business Associate Code of Conduct ("Vendor Code of Conduct")

We work to establish relationships with our Vendors that are based on partnership and encourage our Vendors to implement policies and initiatives that improve their compliance practices. Through our Vendor Code of Conduct, we strive to ensure that our Vendors are compliant with applicable laws and regulations. We maintain an open dialogue with our Vendors on issues involving respect for the environment, human rights, and national and local labour laws. Vendors are required to adhere to the Vendor Code of Conduct; our standard template contracts in use during the reporting period include reference to the Vendor Code of Conduct. The Vendor Code of Conduct is available in four languages (Portuguese, English, Spanish, and Italian) on our website to help ensure that our Vendors apply the same ethical business practices to their operations that we do.

JBS Canada expects our Vendors to:

- Prohibit the use of slave, child or forced labour.
- Comply with all labour laws, such as compensation, working hours, and non-discrimination hiring laws.
- Respect the right of workers to form or join a union or bargain collectively.
- Provide a non-violent work environment free of threats, intimidation, harassment and discrimination.

2. Code of Conduct and Ethics

The Code of Conduct and Ethics includes behavioral guidelines and standards designed to encourage appropriate workplace conduct, efficient and safe operations, and the well-being of our team members. The Code of Conduct and Ethics has policies addressing the various risk areas for the Company, including health and safety, food safety, human rights and workplace conduct, environmental compliance, animal welfare, and corporate ethics.

Corrective actions for violating the Code of Conduct and Ethics or company policies include coaching, written warnings, final written warnings and, possibly, termination of employment. Serious violations can result in immediate termination.

3. Child Labour Zero-Tolerance Policy

We have a zero-tolerance policy on child or forced labour that was in effect in 2024, which affirms the Company's commitment to prohibit the use of child labour and to not allow our value chain partners to engage in the use of child labour as part of their operations or business practices. As indicated in the policy, JBS Canada will take appropriate action to review and address allegations of child labour and will immediately seek a resolution that is in the best interests of the child. A copy of the Child Labour Zero-Tolerance Policy is posted in all of our facilities.

4. Global Human Rights Policy

In 2024, JBS Canada implemented a Global Human Rights Policy that sets out the company's commitment and expectations for its personnel and business associates to respect basic principles of human rights, including those contained in the UN International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, and all applicable laws and regulations. Among other topics, the Global Human Rights Policy addresses prohibitions on modern slavery, including forced, indentured, prison or slave labor, human trafficking and child labor. The policy also describes JBS Canada's processes to enforce the policy, and contains contact details for a 24-hour Ethics Hotline and website for reporting grievances.

5. Hiring Procedures

JBS Canada is committed to engaging in employment practices that meet all ethical and legal standards, including laws and regulations related to forced labour and child labour. The Company has procedures that govern its international and domestic recruitment processes to ensure the fair recruitment of all workers.

6. Due Diligence Processes

JBS Canada established specific procedures to onboard and audit third-party sanitation vendors. Before a third-party sanitation vendor can contract with and perform services for JBS Canada, the Company will conduct due diligence and an audit to determine if the vendor's employment, hiring, safety, legal, and operational practices meet JBS Canada's standards and requirements. All third-party sanitation vendors are subject to continuous audits.

E. Remediation measures

The Company did not identify forced labour or child labour in its operations or supply chains during the reporting period. Therefore, no remediation measures were taken. There were no identified instances of loss of income to vulnerable families that resulted from measures taken to eliminate the use of forced labour or child labour in the Company's activities and supply chains.

JBS Canada requires and expects actual and possible violations with respect to human rights to be reported, and the Company takes appropriate action to review and address any issues. Employees can confidentially and anonymously, if they choose, report any suspicious activity or grievances through the JBS Ethics Line. Unionized employees also have access to a formal grievance process to report any issues.

F. Training

Within the Company, employees are required to receive an annual online training on the Code of Conduct and Ethics. In addition to the Code of Conduct and Ethics training, new employees receive an employee handbook during orientation. Additionally, JBS Canada provides all employees at every level of the company with harassment training at least annually.

G. Assessing effectiveness

JBS Canada utilized certain measures over the reporting period aimed at reducing the risk that forced labour or child labour will be used in its activities and in its supplier chains. We remain committed to preventing forced labour and child labour from taking place in our businesses and

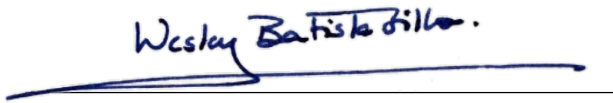
supply chains, and will develop frameworks and processes to assess the effectiveness of our policies, procedures and practices on an annual basis to determine any potential enhancements. JBS Canada has not yet taken any measure to assess the efficacy of such measures.

H. Approval and attestation

This report was approved by the JBS Food Canada ULC Board of Directors on May 12, 2025.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

I have the authority to bind JBS Food Canada ULC.

A handwritten signature in blue ink that reads "Wesley Batista Filho." The signature is written in a cursive style and is positioned above a horizontal line.

Full name: Wesley Batista Filho

Title: Director

Date: 5/12/2024