

Report on Corporate Income Tax Information

in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

Introduction

Section 1. General Information

Name of ultimate parent of group / of standalone company	J&F S.A.
Country of registered office of ultimate parent undertaking	Brazil
Date of start of financial year	2025-01-01
Date of end of financial year	2025-12-31
Reporting currency	BRL
Language of report	English (EN)
Application of option to report in accordance with taxation reporting instructions	true
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Zendaleather GmbH (Germany), Schloßstraße 25, 67714 Waldfischbach-Burgalben, Germany
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	-

Section 2. Overview of Information on a Country-by-Country Basis

Tax jurisdiction	Country code of Member State or tax jurisdiction	Revenue	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued	Accumulated earnings	Number of employees
Austria	AT	6652968804	194436341	21595670	8627996	1038828418	8
Belgium	BE	1697465498	34399018	6232143	4204980	233796938	120
Czechia	CZ	69009173	2282290	603964	0	672691	144
Denmark	DK	293833	13059	2948	1214	0	2
France	FR	4826653068	263276611	72806730	73802963	912408680	782
Germany	DE	59255932	2085539	52088	39535	4065096	26
Ireland	IE	1884979131	49584606	13497429	76136	44802796	1063

Tax jurisdiction	Country code of Member State or tax jurisdiction	Revenue	Profit (loss) before tax	Income tax paid (on cash basis)	Income tax accrued	Accumulated earnings	Number of employees
Italy	IT	2330995449	-150634747	-1327535	1666459	-11546456	482
Luxembourg	LU	391075075123	12382398912	1803247595	0	22048791446	3
Malta	MT	261475189	260517875	44799381	0	983986996	0
Netherlands	NL	23897310622	2374469196	129231763	41611146	20504884729	476
Panama	PA	25019803	-13052453	0	0	-780963139	0
Spain	ES	23986626	-36631265	-9410195	0	-79669252	67
Virgin Islands (British)	VG	0	-44922	0	0	-28653273	0
All other tax jurisdictions (aggregated basis)	-	593913095456	23808039150	5138147726	3422804541	23154990996	281400

Section 3. List of Subsidiary Undertakings included in the Consolidation and their Activities

Tax jurisdiction	Country code of Member State or tax jurisdiction	Names of subsidiary undertakings	Brief description of nature of activities
Austria	AT	Cellulose Eldorado Austria GmbH; LHG Mining Austria GmbH; Eldorado Intl. Finance GmbH	Sales, Marketing or Distribution
Belgium	BE	Scott Automation N.V.; FLS Systems N.V.; JBS Toledo N.V.; Scott Technology Belgium B.V.B.A.	Holding or Managing Intellectual Property; Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Shared Management and Other Capital Instruments

Tax jurisdiction	Country code of Member State or tax jurisdiction	Names of subsidiary undertakings	Brief description of nature of activities
Czechia	CZ	Scott Automation A.S.	Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services
Denmark	DK	JBS Global (UK) Ltd. - Denmark PE	Purchasing or Procurement; Sales, Marketing or Distribution; Administrative, Management or Support Services
France	FR	Moy Park France Holdings S.A.S.; Moy Park France S.A.S.; Scott Automation S.A.S.; Normaclass; Moy Park Beef Orleans S.à.r.l.	Research and Development; Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Insurance
Germany	DE	Scott Automation GmbH; JBS Global (UK) Ltd. - Germany PE; Zendaleather GmbH (Germany)	Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services
Ireland	IE	JBS Investments Dublin Ltd.; JBS Investments Cork Ltd.; JBS Investments Bantry ULC; JBS Asia Pacific Investments Ltd.; JBS Investments Galway ULC; Arkose Investments ULC; Pilgrim's Food	Holding or Managing Intellectual Property; Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services;

Tax jurisdiction	Country code of Member State or tax jurisdiction	Names of subsidiary undertakings	Brief description of nature of activities
		Masters Ireland Ltd.; Rye Valley Foods Ltd.; Consumer Foods Van Sales (Ireland) Ltd.	Internal Group Finance; Dormant
Italy	IT	Marzolaro Food Processing S.r.l.; Rigamonti Salumificio S.p.A.; Principe di San Daniele S.p.A.; King's S.p.A.; Sia.Mo.Ci. S.r.l.; Conceria Priante S.p.A.	Research and Development; Manufacturing or Production
Luxembourg	LU	JBS La Rochette Finance S.à.r.l.; J&F Investments Luxembourg S.à r.l.; JBS Mersch S.à.r.l.; JBS Investments Luxembourg S.à.r.l.; JBS Berg S.à.r.l.; JBS Finance Luxembourg S.à.r.l.; Sandstone Holdings S.à.r.l.; JBS Clervaux Finance S.à.r.l.; JBS Aspelt S.à.r.l.; JBS USA Holding Lux S.à r.l.; JBS Global Luxembourg S.à.r.l.; Ivory Investments Luxembourg Holding SCS; JBS Meat UK Ltd. - Lux Branch	Internal Group Finance; Shares Management and Other Capital Instruments
Malta	MT	JBS Malta Finance Ltd.; Pilgrim's Pride Malta Finance Ltd.	Internal Group Finance
Netherlands	NL	JBS Global Meat Holdings Pty. Ltd.; Vivera Vastgoed B.V.; JBS N.V.;	Research and Development; Holding or Managing

Tax jurisdiction	Country code of Member State or tax jurisdiction	Names of subsidiary undertakings	Brief description of nature of activities
		JBS Leather International B.V.; TVB B.V.; Planterra Holdings B.V.; Albert Van Zoonen B.V.; JBS Eggs Holdings B.V.; Vivera Topholding B.V.; De Korte Weg B.V.; Seara Holding (Europe) B.V.; Seara Food Europe Holding B.V.; Seara Meats B.V.; Vivera B.V.	Intellectual Property; Purchasing or Procurement; Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Provision of Services to Unrelated Parties; Internal Group Finance; Regulated Financial Services; Insurance; Dormant; Shares Management and Other Capital Instruments
Panama	PA	LHG Logística Y Operaciones Navales S.A.	Administrative, Management or Support Services
Spain	ES	Biotech Foods S.L.	Research and Development
Virgin Islands (British)	VG	J&F Investimentos Ltd.(BVI); Zenith Techonology Group Co., Ltd; (BVI)	Research and Development; Shares Management and Other Capital Instruments

Section 4. Omitted Information

Information omitted (if any) for this financial year:

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Section 5. Explanations for Material Discrepancies between Income Tax Paid and Accrued (non-mandatory)

Conclusion