

TO JBS N.V.  
The management board  
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Netherlands

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DATE 30 April, 2026  
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REF Greenpeace Netherlands / JBS N.V.

Dear members of the board,

1. We represent Stichting Greenpeace Nederland (hereafter: **Greenpeace Netherlands**). You run the largest meat company in the world: JBS.
2. JBS has recently relocated its headquarters to the Netherlands and carried out a corporate restructuring, resulting in JBS N.V. becoming the parent company with its shares listed on the New York Stock Exchange (**NYSE**) and being responsible for the overall strategy and policies of the entire JBS Group. As JBS has chosen to be controlled by a Dutch company, JBS, and you as members of the board, are now subject to Dutch law.
3. Greenpeace Netherlands believes JBS holds a special position as one of the most climate polluting and ecosystem damaging meat companies in the world, as further detailed below.
4. Greenpeace Netherlands asserts that JBS N.V. has a duty of care under Dutch law that requires the company to refrain from conduct that violates human rights, in particular the right to a clean, healthy and sustainable environment and to take reasonable measures to prevent harm to people and the planet.
5. Having regard to JBS' current and past conduct, untransparent behaviour, and the investigative work of civil society, Greenpeace Netherlands strongly believes, based on the limited information made public by JBS, that JBS N.V. is not acting in line with this duty of care. The company, through its operations and supply chain, is responsible for large-scale greenhouse gas (**GHG**) emissions (notably methane and emissions from deforestation), habitat and ecosystem destruction and the violation

of the rights of vulnerable groups. Its continued pursuit of aggressive expansion ensures additional impacts will be locked in for decades to come, thereby increasing and adding future harm to people and planet rather than reducing it. This is most evident through JBS' proposed \$2.5 billion expansion in Nigeria.

6. It is clear that JBS N.V. is aware of its negative impact on people and the planet and its responsibilities in this respect, as it has published various sustainability policies purporting to address them. However, JBS N.V. has failed to adequately disclose the impacts of its policies, how they are applied, measured and enforced, and how any identified failings are remedied.
7. JBS' past and current conduct gives Greenpeace Netherlands no good reason to believe that JBS' impact on people and the planet is likely to improve in the future. Greenpeace Netherlands is therefore planning to take legal action against JBS N.V. before the Dutch courts to address its breaches of Dutch law, to protect the statutory goal of Greenpeace Netherlands and the rights of (Dutch) citizens impacted by JBS' conduct.
8. To date, JBS' lack of transparency has prevented Greenpeace Netherlands from accurately assessing to what extent JBS N.V.'s policies, business plans and conduct are in line with its Dutch duty of care, in particular considering the additional threats posed by the highly aggressive expansion plans at the heart of the JBS business model.
9. To allow Greenpeace Netherlands to robustly assess the merits of future litigation against JBS N.V., this letter therefore requires that JBS provides certain information relating to its impact on people and the planet, as well as the steps it takes to measure and mitigate that impact, whether contained in documents or obtainable through the hearing of witnesses or independent expert reviews.
10. Unless and until the information Greenpeace Netherlands is requesting is provided, and JBS N.V. is able to demonstrate that its current policies and expansion strategy are compliant with Dutch law, Greenpeace Netherlands calls on JBS N.V. to cease any and all expansion of its group through new capital investments, such as those envisaged in Nigeria and elsewhere.

## **1 GREENPEACE NETHERLANDS AND THE GREENPEACE NETWORK**

11. Greenpeace is an independent global network of organisations that exposes global environmental problems and seeks solutions that are essential for a green and peaceful future. Greenpeace's mission is to ensure the ability of the Earth to nurture life in all its diversity. Greenpeace Netherlands is an independent Dutch entity.
12. Greenpeace organisations have repeatedly shown how the current food system, the global meat industry in particular and JBS specifically pose a profound threat to people and planet.
13. Since 2009, various entities within the Greenpeace network have sought to highlight JBS' negative impact on the world - GHG emissions, natural habitat and

ecosystem destruction and human rights violations – and how this has gone hand in hand with admitted corruption by executives at the highest level, as well as ongoing untransparent or misleading conduct.<sup>1</sup>

## 2 JBS

### 2.1 JBS is the largest meat company in the world

14. JBS is the largest meat company in the world,<sup>2</sup> with a net revenue exceeding that of Unilever<sup>3</sup> and an adjusted EBITDA of \$6.8 billion in 2025.<sup>4</sup> With more than 280,000 employees,<sup>5</sup> JBS' operations span more than 20 countries on five continents and 250 facilities located across the world, including Europe and the Americas.<sup>6</sup>
15. JBS does not publicly disclose exactly how many animals it slaughters. Nevertheless, it has the capacity to slaughter roughly 76,000 cows, 14 million chickens and 147,000 pigs per day.<sup>7</sup> Assuming estimated industry average capacity utilisation rates, this means JBS slaughters around 8% of the world's total daily beef,

<sup>1</sup> See for example: Greenpeace International, *Slaughtering the Amazon. Summary*, Amsterdam, June 2009, <https://www.greenpeace.org/static/planet4-usa-stateless/2024/11/966c3a36-slaughtering-the-amazon.pdf>. Greenpeace Environmental Trust, *The Real Green Revolution: organic and agroecological farming in the south*, London (Canonbury Villas) February 2002, <https://www.calameo.com/read/000951597f2dec93fabf7>; Greenpeace International, *Eating Up the Amazon*, 2006, <https://storage.googleapis.com/planet4-usa-stateless/2024/12/08c841a3-eating-up-the-amazon.pdf>; Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>. In 2021 Greenpeace created a campaign video addressing JBS' misleading net zero pledge. The video can be found on this website: A. Louw, 'Real Zero video series shows how offsetting is the biggest bookkeeping trick of the century', Greenpeace International website, 17 November 2021, <https://www.greenpeace.org/international/story/50804/realzero-video-series-shows-how-offsetting-is-the-biggest-book-keeping-trick-of-the-century/>; In 2023, Greenpeace International and 19 other NGOs sent out a collective warning to investors about JBS' impact on people and planet. This collective warning can be found here: <https://globalwitness.org/en/campaigns/forests/jbs-sa-dual-listing-on-new-york-stock-exchange-a-collective-warning-of-risks-to-people-planet-and-investors/>; In February 2025, Greenpeace International, working together with Greenpeace Netherlands, sent a letter to the Dutch notary of JBS urging the notary to investigate the concerns raised by Greenpeace Netherlands in respect of JBS and to take appropriate action. More information on this letter can be found here: [Greenpeace challenges JBS' New York Stock Exchange listing and Netherlands move over links to corruption, deforestation and emissions - Greenpeace International](https://www.greenpeace.org/international/story/50804/realzero-video-series-shows-how-offsetting-is-the-biggest-book-keeping-trick-of-the-century/).

<sup>2</sup> JBS, *Investor Day 2025 Presentation*, 2025, <https://api.mziq.com/mzfilemanager/v2/d/fdb59571-9620-473a-8f8d-a9c27ebf7d44/93cf4e75-4734-d776-9cac-4cb9922472dc>, p. 5.

<sup>3</sup> JBS 2025 revenue \$86.2bn (€74.6bn) in 2025: JBS, *Results Presentation 4Q25 & 2025*, 2025, <https://api.mziq.com/mzfilemanager/v2/d/fdb59571-9620-473a-8f8d-a9c27ebf7d44/9937ec2f-b7cc-5ed7-c46f-d0599ea79e90>, p. 13. Unilever reported a generated turnover of €50.5bn in 2025, see: <https://www.unilever.com/investors/annual-report-and-accounts/>.

<sup>4</sup> JBS, *Results Presentation 4Q25 & 2025*, 2025, <https://api.mziq.com/mzfilemanager/v2/d/fdb59571-9620-473a-8f8d-a9c27ebf7d44/9937ec2f-b7cc-5ed7-c46f-d0599ea79e90>, p. 16.

<sup>5</sup> JBS, *Results Presentation 4Q25 & 2025*, 2025, <https://api.mziq.com/mzfilemanager/v2/d/fdb59571-9620-473a-8f8d-a9c27ebf7d44/9937ec2f-b7cc-5ed7-c46f-d0599ea79e90>, p. 3.

<sup>6</sup> JBS, 'Business', <https://jbsglobal.com/business/>.

<sup>7</sup> JBS, *Form F-4/A submission of 11 April 2025*, <https://www.sec.gov/Archives/edgar/data/1791942/000119312525079335/d654052df4a.htm>, p. 2.

6% of poultry and 4% of pork.<sup>8</sup> With capacity numbers like these, JBS is one of the biggest players in the current global food system.

## 2.2 JBS is at the heart of a massive supply chain

16. JBS' main business consists of slaughtering and processing beef and other livestock. At its plants, JBS slaughters and processes its own animals, and those produced by suppliers, into various meat products. JBS sells these products to retailers, food service providers and consumers.<sup>9</sup>
17. Positioned at the centre of this supply chain, JBS works with thousands of much smaller suppliers and with thousands of customers, giving it disproportionate power up and down the supply chain. This dual role makes JBS the critical link in the system. By requiring the supply of extremely large numbers of animals to process in its slaughterhouses and processing plants, and through the trading conditions it imposes on its suppliers, JBS effectively creates, shapes, and maintains its entire supply chain to meet its own operational needs.
18. JBS states: *"The company is aware of its role as a benchmark in the value chain"*.<sup>10</sup> The recognition of its own special position was reiterated in JBS' Sustainability report from 2024: *"As a global leader in the food industry, JBS recognizes its critical responsibility to address one of the most pressing challenges of our time: climate change."*<sup>11</sup>

## 2.3 Top-level corruption facilitated JBS' expansion

19. JBS N.V. is controlled by its majority shareholders, brothers Joesley and Wesley Batista, through their jointly owned holding company J&F S.A. (formerly J&F Investimentos S.A.).<sup>12</sup> The brothers are also members of the board of JBS N.V.<sup>13</sup>
20. In October 2020, J&F Investimentos S.A. pleaded guilty to violation of the anti-bribery provisions of the US Foreign Corrupt Practices Act and agreed to pay more than \$256 million in criminal fines. As described by the US Department of Justice's

<sup>8</sup> Based on calculations made by Greenpeace Netherlands, using JBS slaughter capacity: JBS, *Form F-4/A submission of 11 April 2025*, <https://www.sec.gov/Archives/edgar/data/1791942/000119312525079335/d654052df4a.htm>, p. 2; industry average capacity utilisation: Profundo et al., 'Roasting the Planet - Big Meat and Dairy's Big Emissions - Dataset and Visualisations', 2025 <https://foodrise.org.uk/BigMeatGHGDataset> (tab 'Supplementary data'); and global numbers of animals slaughtered every day in <https://ourworldindata.org/how-many-animals-get-slaughtered-every-day>, using data from UN FAO. JBS' 2025 results presentations do not include slaughter capacity figures.

<sup>9</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 58.

<sup>10</sup> Webarchive, JBS Sustainability page of 21 January 2026: <https://web.archive.org/web/20260121164954/https://www.jbs.com.br/en/sustainability/product-integrity/guarantee-of-origin/>.

<sup>11</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 55.

<sup>12</sup> In 2026 the company announced internal restructuring including changing its name from J&F Investimentos SA to J&F SA. See: J&F S.A., 'J&F restructures to become one of the world's largest industrial conglomerates', 2 March 2026, <https://jsa.com.br/en/jf-restructures-to-become-one-of-the-worlds-largest-industrial-conglomerates/>.

<sup>13</sup> The Chamber of Commerce register shows that both brothers are appointed non-executive directors at JBS N.V.

Attorney Office, Eastern District of New York, “J&F’s corrupt conduct involved executives at the highest levels of the company”, which “admitted to engaging in a long-running pattern of paying bribes to corrupt officials in Brazil to obtain financing and other benefits” for itself and its subsidiaries.<sup>14</sup> Lawyers acting for Greenpeace International have previously spelled out many other examples of corruption in detail in their letter to the Dutch supervisory body that oversees notaries in the Netherlands.

21. It is important to note that J&F admitted that JBS’ expansion within and beyond Brazil has thus been facilitated by systemic corruption and a long-running pattern of illegal acts.<sup>15</sup> As JBS N.V. acknowledges in its 2025 Prospectus registered with the US Securities and Exchange Commission, it faces up to \$6.4 billion in liabilities from criminal, civil and other cases.<sup>16</sup>

### **3 HOW THE GLOBAL MEAT INDUSTRY, NOTABLY JBS, HARMS PEOPLE AND PLANET**

22. The global meat industry, and JBS in particular, takes a significant toll on the Earth’s ability to nurture life in all its diversity. Decades of relentless expansion of processing capacity by JBS has gone hand in hand with increasing livestock numbers leading to forest and ecosystem clearance for grazing land and feed production. JBS’ expansion in processing capacity is therefore responsible for lasting and profound harm to both people and the planet. By JBS’ own estimates, its production will continue to increase, reflecting the aggressive expansion plans at the heart of JBS’ business model.

#### **3.1 The world is in a state of crisis**

23. There is scientific consensus that our planet is in a state of crisis and that the window for effective action to keep within internationally agreed limits on climate change and to halt and reverse biodiversity loss and ecosystem destruction is closing.<sup>17</sup>
24. If GHG emissions are not drastically reduced, the world is on track for a temperature increase of between 2.4°C and 3.9°C by 2100.<sup>18</sup> This would exceed the internationally agreed limit of 1.5°C as set out in the Paris Agreement and

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<sup>14</sup> U.S. Attorney’s Office for the Eastern District of New York, ‘J&F Investimentos SA Pleads Guilty and Agrees to Pay More Than \$256 Million in Criminal Fines To Resolve Foreign Bribery Case’, press release, 14 October 2020, <https://www.justice.gov/usao-edny/pr/jf-investimentos-sa-pleads-guilty-and-agrees-pay-more-256-million-criminal-fines>.

<sup>15</sup> United States District Court Eastern District of New York, USA v. J&F Investimentos S.A. Plea Agreement p. 34, <https://www.justice.gov/usao-edny/press-release/file/1327471/dl> (Statement of Facts, p. 6-7: J&F Investimentos confirmed that facts and conclusions in this paragraph are true and accurate); Securities and Exchange Commission File No. 3-20124, p. 4-5, <https://www.sec.gov/files/litigation/admin/2020/34-90170.pdf>.

<sup>16</sup> JBS, *Prospectus* (SEC filing), <https://www.sec.gov/Archives/edgar/data/1791942/000119312525090521/d654052d424b3.htm>, p. 158.

<sup>17</sup> United Nations Environment Programme, *Global Environment Outlook 7: A future we choose - Why investing in Earth now can lead to a trillion-dollar benefit for all*, Nairobi 2025, <https://wedocs.unep.org/handle/20.500.11822/49014>, p. 42.

<sup>18</sup> United Nations Environment Programme, *Global Environment Outlook 7: A future we choose - Why investing in Earth now can lead to a trillion-dollar benefit for all*, Nairobi 2025, <https://wedocs.unep.org/handle/20.500.11822/49014>, p. 501.

reaffirmed in the recent advisory opinion by the International Court of Justice.<sup>19</sup> In recent years, record-breaking and dangerous extreme weather events have already increased dramatically, demonstrating the growing risks already present at current ~1.3°C of anthropogenic temperature increase.<sup>20</sup>

25. According to IBPES<sup>21</sup> *"the current extent and pace of biodiversity loss and nature's decline, combined with the magnitude of the multiple interconnected global crises, including climate change and pollution, seriously and irreversibly threaten human well-being and life on earth, decreasing quality of life and leading to substantial economic cost"*<sup>22</sup> (emphasis added). IPBES estimated the total value of the hidden costs of biodiversity loss and nature degradation caused by key sectors such as agriculture, livestock and fossil fuels at \$10.7 trillion for the year 2021.<sup>23</sup>
26. Natural habitat and ecosystem degradation and loss of biodiversity pose profound risks to national and global security. Damage to the natural world causes impacts such as crop failures, intensified natural disasters and water insecurity, jeopardising global supply chains. Ecosystem degradation further increases the likelihood of inter-state competition for resources, military escalation and conflict, along with cross-border issues such as organised crime, displacement of people due to environmental disasters, and pandemic risks.<sup>24</sup>
27. Although the world's state of crisis threatens all human well-being, not everyone is impacted equally. The crisis disproportionately impacts children (virtually all of whom are exposed to at least one major climate or environmental hazard, shock or stress), women, Indigenous Peoples, people with disabilities, the elderly and coastal communities.<sup>25</sup>
28. Much attention has been paid to the fossil fuel sector and its contributions to the world's state of crisis. Less focus, however, has been placed on the interrelated crises our planet and societies face, and on the key role of the global meat industry in creating these.

<sup>19</sup> International Court of Justice, *Advisory Opinion in Case 187*, 23 July 2025, <https://www.icj-cij.org/sites/default/files/case-related/187/187-20250723-adv-01-00-en.pdf>, par. 224.

<sup>20</sup> Intergovernmental Panel on Climate Change (IPCC), *Summary for policy makers*, in: *Global Warming of 1.5°C. An IPCC Special Report on the impacts of global warming of 1.5°C above pre-industrial levels and related global greenhouse gas emission pathways, in the context of strengthening the global response to the threat of climate change, sustainable development, and efforts to eradicate poverty*, 2018, [https://www.ipcc.ch/site/assets/uploads/sites/2/2022/06/SPM\\_version\\_report\\_LR.pdf](https://www.ipcc.ch/site/assets/uploads/sites/2/2022/06/SPM_version_report_LR.pdf), Chapter B.

<sup>21</sup> The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Service.

<sup>22</sup> K. O'Brien, L.A. Garibaldi *et al.*, *IPBES transformative change assessment: Summary for policymakers* (Version v5), Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), 2025, <https://zenodo.org/records/17099400>, p. 22.

<sup>23</sup> K. O'Brien, L.A. Garibaldi *et al.*, *IPBES transformative change assessment: Summary for policymakers* (Version v5), Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), 2025, <https://zenodo.org/records/17099400>, p. 15.

<sup>24</sup> HM Government (Department for Environment, Food & Rural Affairs), *Global Biodiversity Loss, Ecosystem Collapse and National Security*, report, 20 January 2026, [https://assets.publishing.service.gov.uk/media/696e0eae719d837d69afc7de/National\\_security\\_assessment\\_-\\_global\\_biodiversity\\_loss\\_ecosystem\\_collapse\\_and\\_national\\_security.pdf](https://assets.publishing.service.gov.uk/media/696e0eae719d837d69afc7de/National_security_assessment_-_global_biodiversity_loss_ecosystem_collapse_and_national_security.pdf), p. 2 and 9.

<sup>25</sup> United Nations General Assembly, Report of the Secretary-General, 'The impacts of climate change on the human rights of people in vulnerable situations', A/HRC/50/57, 6 May 2022, <https://docs.un.org/en/A/HRC/50/57>, par. 4, 8 and 9.

### 3.2 The global meat industry and notably JBS have fueled this state of crisis

29. The impacts of the global meat industry and JBS specifically on people and the planet can be divided into three categories:
- a. Category 1: Climate change impacts resulting from GHG emissions, especially from deforestation and livestock;
  - b. Category 2: Destruction of natural habitats and ecosystems; and
  - c. Category 3: Violation of the rights of vulnerable groups.
30. In Chapter 3.2.1 below, we first describe these impacts at a general level. Chapter 3.2.2 then examines JBS' specific impacts across these categories.

#### 3.2.1. The impacts of the global meat industry on people and planet

##### Category 1: Climate change impacts resulting from GHG emissions, especially from deforestation and livestock

31. The IPCC estimates that the food system<sup>26</sup> is responsible for 23-42% - i.e. around a third - of global GHG emissions.<sup>27</sup> Livestock production has disproportionate climate impact: beef alone is responsible for a quarter of food system emissions<sup>28</sup> (meaning 6-11% of humanity's total GHG emissions are from beef). The reason for this is livestock's outsized contribution to deforestation and methane emissions.
32. About a quarter (24%) of food system emissions comes from "land use, land use change and forestry",<sup>29</sup> which includes emissions from deforestation to create grazing land for livestock and to grow crops, including animal feed.<sup>30</sup> Deforestation is a major source of GHG emissions. Healthy forests are important carbon sinks and stores. They take up carbon dioxide (**CO<sub>2</sub>**) from the air and store large amounts of carbon in wood, roots and forest soils. Land clearing reverses this process. When trees are cleared or burnt - typically to make way for agriculture - the carbon stored over decades or centuries in the trees is released back into the atmosphere as CO<sub>2</sub>.
33. Industrial livestock production also contributes excessively to climate change through its emission of methane. The livestock sector as a whole is estimated to be responsible for 31% of global methane emissions (more than oil and gas

<sup>26</sup> The food system in this context includes agriculture, 'land use, land-use change and forestry', and relevant parts of the waste, energy and industry sectors.

<sup>27</sup> Intergovernmental Panel on Climate Change (IPCC), *Sixth Assessment Report, Working Group III, Technical Summary*, [https://www.ipcc.ch/report/ar6/wg3/downloads/report/IPCC\\_AR6\\_WGIII\\_TechnicalSummary.pdf](https://www.ipcc.ch/report/ar6/wg3/downloads/report/IPCC_AR6_WGIII_TechnicalSummary.pdf), p. 111.

<sup>28</sup> X. Xu *et al.*, 'Global greenhouse gas emissions from animal-based foods are twice those of plant-based foods', *Nature Food* **volume 2**, 2021, <https://doi.org/10.1038/s43016-021-00358-x> p. 1.

<sup>29</sup> Intergovernmental Panel on Climate Change (IPCC), *Sixth Assessment Report 2022, Working Group III, Technical Summary*, [https://www.ipcc.ch/report/ar6/wg3/downloads/report/IPCC\\_AR6\\_WGIII\\_TechnicalSummary.pdf](https://www.ipcc.ch/report/ar6/wg3/downloads/report/IPCC_AR6_WGIII_TechnicalSummary.pdf), p. 110.

<sup>30</sup> M. J. Sims *et al.*, 'Global drivers of forest loss at 1 km resolution' *Environ. Res. Lett* 2025/20, <https://iopscience.iop.org/article/10.1088/1748-9326/add606/pdf>. This report mentions 'permanent agriculture' as one of the dominant drivers of forest loss from 2001 to 2022.

operations).<sup>31</sup> In comparison to CO<sub>2</sub>, methane is shorter lived (around 12 years) but has a much stronger ability to trap heat in the atmosphere over its lifetime: it has approximately 80 times more climate impact than CO<sub>2</sub> when measured over 20 years and 27 times more when measured over 100 years.<sup>32</sup> This means that changes in methane emissions have a more rapid effect on the climate than changes in CO<sub>2</sub>. Methane emissions are the second largest contributor to current global warming, responsible for up to 0.4°C of the rise in global temperature since the industrial revolution.<sup>33</sup>

#### Category 2: Destruction of natural habitat and ecosystems

34. Nearly half the world's habitable land (48 million square kilometers, an area equal to five times the size of the USA) is used for agriculture.<sup>34</sup> The grazing land and feed crops used to produce meat, dairy and other animal-based foods reportedly require more than 80% of the world's farmland, while only providing 37% of our protein and 18% of our calories.<sup>35</sup> The current global food system is the primary driver of biodiversity loss, with agriculture reportedly being the identified threat to 86% of species documented as at risk of extinction.<sup>36</sup>

#### Category 3: Violation of the rights of vulnerable groups

35. In poor governance and human rights contexts, the hunt for cheap land on which to raise livestock to satisfy the demand for meat from processors like JBS incentivises ranchers to invade Indigenous Peoples' lands and public lands.<sup>37</sup> Further, the drive for cheap labour means that the livestock sector reportedly accounted for more than half of the recorded cases of slave labour in Brazil between 1995 and 2020.<sup>38</sup>

<sup>31</sup> L. Höglund-Isaksson *et al.*, 'Technical potentials and costs for reducing global anthropogenic methane emissions in the 2050 timeframe - results from the GAINS model', *Environmental Research Communications* 2020/2, p. 8 Table 2 and Supplementary data tables, <https://iopscience.iop.org/article/10.1088/2515-7620/ab7457>. Total methane emissions 2025: v 370 megatonnes (Mt), of which livestock is responsible for 116Mt, oil and gas 97Mt.  $(116/370) \times 100 = 31\%$ .

<sup>32</sup> Intergovernmental Panel on Climate Change (IPCC), *Sixth Assessment Report, Working Group I*, Chapter 7.6.1.1. Table 7.15 <https://www.ipcc.ch/report/ar6/wg1/chapter/chapter-7/#7.6#7.6.1>.

<sup>33</sup> Intergovernmental Panel on Climate Change (IPCC), *Sixth Assessment Report, Working Group I*, Chapter 7, Figure 7.7. <https://www.ipcc.ch/report/ar6/wg1/figures/chapter-7/figure-7-7>.

<sup>34</sup> Food and Agriculture Organization, *FAOSTAT Analytical Brief 107: Land Statistics 2001-2023*, <https://openknowledge.fao.org/server/api/core/bitstreams/6a9f71f4-885f-453a-813b-0397c772d37d/content>, p. 2. Habitable land excludes permanent ice, deserts and barren land.

<sup>35</sup> J. Poore and T. Nemecek, 'Reducing food's environmental impacts through producers and consumers', *Science*, 18 June 2018, <https://www.science.org/doi/10.1126/science.aag0216>, p. 4; H. Ritchie, M. Roser, 'Half of the world's habitable land is used for agriculture' *Our world in data* 16 February 2024, <https://ourworldindata.org/global-land-for-agriculture>, Table 1.

<sup>36</sup> T. Benton *et al.*, 'Food system impacts on biodiversity loss. Three levers for food system transformation in support of nature', *Energy, Environment and Resources Programme*, February 2021, [https://www.chathamhouse.org/sites/default/files/2021-02/2021-02-03-food-system-biodiversity-loss-benton-et-al\\_0.pdf](https://www.chathamhouse.org/sites/default/files/2021-02/2021-02-03-food-system-biodiversity-loss-benton-et-al_0.pdf), p. 6; United Nations Environmental Programme, 'Our global food system is the primary driver of biodiversity loss', 3 February 2021, <https://www.unep.org/news-and-stories/press-release/our-global-food-system-primary-driver-biodiversity-loss>.

<sup>37</sup> Environmental Investigation Agency, *Who Bought Apyterewa's illegal cattle?*, May 2024, [https://eia.org/wp-content/uploads/2024/05/EIA\\_US\\_Apyterewa\\_illegal\\_cattle\\_May\\_2024.pdf](https://eia.org/wp-content/uploads/2024/05/EIA_US_Apyterewa_illegal_cattle_May_2024.pdf), p. 1 and 7.

<sup>38</sup> According to data provided by the Federal Government and systematised by the Land Pastoral Commission, reported by Reporter Brasil. A. Campos and P. Locatelli, 'Slave labor in Brazil's meat industry', *Repórter Brasil*, January 2021, <https://reporterbrasil.org.br/wp-content/uploads/2021/01/Monitor-8-Slave-labor-in-Brazils-meat-industry.pdf>, p. 8.

### 3.2.2. Estimations of JBS' impact on people and planet

#### Category 1: Climate change impacts resulting from GHG emissions, especially from deforestation and livestock

36. Various estimates point to JBS being a giant in terms of GHG emissions caused by both land-use change (such as deforestation, see par. 32) and methane from livestock.
37. JBS has only published limited and incomplete information as to its GHG emissions. It has only published its Scope 1 and 2 emissions as of 2019. Scope 3 emissions have been disclosed solely for the period 2021 to 2023 (but not including emissions related to land-use change).
38. Estimates by Greenpeace Nordic, using a methodology from the UN Food and Agriculture Organization and including livestock and deforestation emissions in JBS' supply chain, suggest that JBS was responsible for 241 MtCO<sub>2</sub>eq in 2023.<sup>39</sup> This total rivals the emissions of major fossil fuel companies and would rank JBS at number 13 amongst non-state-owned or controlled fossil fuel companies in the Carbon Majors 2023 database.<sup>40</sup>
39. In terms of methane alone, Greenpeace Nordic estimated that JBS' 2023 emissions are far larger than those of other meat and dairy producers<sup>41</sup> and had previously calculated that JBS would rank 5<sup>th</sup> in comparison to the 100 worst methane-emitting companies in the fossil fuel sector, which means that JBS is estimated to be responsible for more methane emissions than those attributed to major oil companies ExxonMobil and Shell combined.<sup>42</sup>
40. It therefore seems clear that JBS has been and is set to be a major contributor to dangerous climate change. However, as noted, JBS itself does not make available the data necessary for robust attribution of its impact.

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<sup>39</sup> Foodrise; Friends of the Earth; Greenpeace Nordic; Institute for Agriculture and Trade Policy (IATP), *Roasting the Planet: Big Meat and Dairy's Big Emissions*, report, October 2025, [https://foodrise.org.uk/wp-content/uploads/2025/10/Roasting-The-Planet-Report-FINAL-16\\_10\\_25.pdf](https://foodrise.org.uk/wp-content/uploads/2025/10/Roasting-The-Planet-Report-FINAL-16_10_25.pdf), p. 18.

<sup>40</sup> Carbon Majors, *Carbon Majors Database, Low Granularity*, downloaded 13 March 2026

<https://carbonmajors.org/Downloads>, Summarising the date for the most polluting investor-owned companies for 2023 shows that JBS' estimated 241Mt CO<sub>2</sub>eq would rank number 13 in this list.

<sup>41</sup> Foodrise; Friends of the Earth; Greenpeace Nordic; Institute for Agriculture and Trade Policy (IATP), *Roasting the Planet: Big Meat and Dairy's Big Emissions*, report, October 2025, [https://foodrise.org.uk/wp-content/uploads/2025/10/Roasting-The-Planet-Report-FINAL-16\\_10\\_25.pdf](https://foodrise.org.uk/wp-content/uploads/2025/10/Roasting-The-Planet-Report-FINAL-16_10_25.pdf) p. 22.

<sup>42</sup> Greenpeace Nordic, *Turning down the Heat*, October 2024, [2996f732-2024.10.07\\_turning-down-the-heat-report-with-design\\_english.pdf](https://www.greenpeace.org/uk/media/2996f732-2024.10.07_turning-down-the-heat-report-with-design_english.pdf), p. 21.

41. Greenpeace Nordic’s estimate of JBS’ total 2023 emissions is around 54% higher than JBS’ own published figures.<sup>43</sup> JBS’ own published figures exclude deforestation and other emissions from land-use change.<sup>44</sup>
42. The vast majority of JBS’ published emissions arise from the category ‘purchased goods and services’: 92% of JBS’ total GHG emissions in 2023. This is the only category where JBS includes emissions from livestock rearing and growing agricultural commodities in its upstream supply chain. As well as excluding land-use change emissions, this figure does not provide a breakdown of supply chain emissions sources, nor separate different greenhouse gases, nor describe the calculation methodology, making it inadequate for meaningful assessment of the company’s real impact.
43. JBS argues that emissions arising from the “purchased food and services” category are not directly related to JBS’ operations and management.<sup>45</sup> This argument wholly ignores the controlling role which JBS occupies at the centre of its supply chain (see Chapter 2.2) which means that such emissions should be regarded as an inherent part of its business model for which it should take responsibility. JBS has chosen not to report any of its Scope 3 emissions since 2024.<sup>46</sup> As JBS does not currently publicly account for the global emissions in its supply chain, by failing to itemise methane emissions and completely excluding emissions resulting from land-use change such as deforestation, the true level of JBS’ climate impact can only be estimated.

Category 2: Destruction of natural habitats and ecosystems

44. The Amazon is a global biodiversity hotspot and critical for ecosystem services.<sup>47</sup> According to the World Resources Institute, Brazil has had the highest area of tropical forest loss in the world over recent decades;<sup>48</sup> the cattle sector is the lead driver of Amazon biome deforestation;<sup>49</sup> and JBS is the acknowledged leader in the Brazilian beef sector.<sup>50</sup> Together, this means JBS has a special status in terms of ecosystem impact of its business – both on the Amazon specifically and ecosystems

<sup>43</sup> Foodrise; Friends of the Earth; Greenpeace Nordic; Institute for Agriculture and Trade Policy (IATP), *Roasting the Planet: Big Meat and Dairy’s Big Emissions*, report, October 2025, [https://foodrise.org.uk/wp-content/uploads/2025/10/Roasting-The-Planet-Report-FINAL-16\\_10\\_25.pdf](https://foodrise.org.uk/wp-content/uploads/2025/10/Roasting-The-Planet-Report-FINAL-16_10_25.pdf), p. 18 estimates JBS’ emissions at 241 Mt CO<sub>2</sub>eq in 2023. This is 53.6% higher than the 156.65 Mt CO<sub>2</sub>eq claimed by JBS itself for 2023. JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 59.

<sup>44</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 59, footnote 5.

<sup>45</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 58.

<sup>46</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 59.

<sup>47</sup> G. Madge, spokesperson The UK Met Office Climate ‘The Amazon: a hot spot for biodiversity and climate regulation’, 29 October 2024, <https://www.metoffice.gov.uk/blog/2024/the-amazon-a-hot-spot-for-biodiversity-and-climate-regulation>.

<sup>48</sup> M. Weisse and E. Goldman for World Resources Institute, 21 May 2025, <https://gfr.wri.org/top-ten-lists#the-top-10-countries-for-humid-tropical-primary-forest-loss-from-2002-to-2024>.

<sup>49</sup> A. Hänggli, et al., ‘A systematic comparison of deforestation drivers and policy effectiveness across the Amazon biome’ *Environ. Res. Lett* 2023/18, <https://iopscience.iop.org/article/10.1088/1748-9326/acd408/pdf>, p. 6.

<sup>50</sup> JBS, ‘Our business’, <https://jbsesg.com/business/>.

generally – an impact which is even greater if its global livestock operations and feed requirements are taken into account.

45. In Brazil alone:

- a. The company is linked to enormous areas of deforestation in Brazil: a conservative estimate attributed the loss of 200,000 hectares to the company via its direct suppliers and up to 1.5 million hectares including its indirect suppliers between 2008 and 2020.<sup>51</sup>
- b. More recently, a 2024 investigation found that 27 JBS slaughterhouses were linked to nearly 470,000 hectares of deforestation in the Brazilian Amazon and the Cerrado ecosystems between 2009 and 2023.<sup>52</sup> This is equivalent to an area 21 times the size of Amsterdam.
- c. Based on data from 2015-2023, JBS was ranked by TRASE (a commodity data analyst) as the trader whose Brazilian beef exports had the highest risk of coming from areas of recent deforestation.<sup>53</sup>
- d. Following a 2022 investigation by Greenpeace Brazil, Repórter Brasil, and Uearthed, JBS admitted to purchasing 8,785 head of cattle from three ranches owned by Chaules Volban Pozzebon over the period from 2018 to early 2022.<sup>54</sup> Some 2,844 hectares of forest were reportedly cleared on the ranches according to the joint investigation. The rancher, described by Brazilian prosecutors in the Brazilian press as “one of the biggest deforesters in Brazil”,<sup>55</sup> was arrested in 2021 and sentenced to 99 years in prison for multiple crimes, including leading a criminal gang and illegal logging. Less than a decade previously, Pozzebon had been convicted of using slave labour. When presented with the evidence, JBS claimed to the investigators that it was a victim of cattle laundering fraud involving a company registered to Pozzebon’s family to register cattle purchases through a ‘clean’ ranch owned – that is, one without deforestation or current slave labour violations, but nevertheless trading cattle potentially produced on

<sup>51</sup> T. Steinweg *et al.*, ‘JBS: Outsized Deforestation in Supply Chain, COVID-19 Pose Fundamental Business Risks’, *Chain Reaction Research*, August 2020, <https://aidenvironment.org/wp-content/uploads/2024/04/44.-JBS-CRR-Report-1.pdf>, p. 1.

<sup>52</sup> Mighty Earth, Rapid response #3 [Cattle] Monitoring deforestation in Brazilian supply chains, 17 September 2024, [mightyearth.org/wp-content/uploads/2024/08/RapidResponse3EngHD\\_set.pdf](https://mightyearth.org/wp-content/uploads/2024/08/RapidResponse3EngHD_set.pdf), p. 2. This analysis covers a sample of direct and indirect suppliers.

<sup>53</sup> O. Pereira and P. Bernasconi, ‘Brazilian beef exports and deforestation’, *Trase Earth*, 14 October 2025, <https://trase.earth/insights/brazilian-beef-exports-and-deforestation-2025>.

<sup>54</sup> N. Hofmeister *et al.*, ‘JBS admits to buying almost 9000 cattle from ‘one of Brazil’s biggest deforesters’, *Uearthed*, 11 November 2022, <https://unearthed.greenpeace.org/2022/11/11/jbs-cattle-brazils-biggest-deforester-amazon/>; and Greenpeace Brazil ‘Investigação exclusiva liderada pelo Greenpeace Brasil apresenta compra de gado em área de desmatamento na Amazônia’ 10 November 2022.

<sup>55</sup> Translated from Portuguese. Rondonia Amazonica, ‘Chaules Pozzebon, madeireiro apontado como o maior desmatador do Brasil é condenado a quase 100 anos de prisão’ 21 June 2021, <https://g1.globo.com/ro/rondonia/noticia/2021/06/21/chaules-pozzebon-madeireiro-apontado-como-o-maior-desmatador-do-brasil-e-condenado-a-quase-100-anos-de-prisao.ghtml>.

properties<sup>56</sup> with documented social and environmental irregularities.<sup>57</sup> In Greenpeace Netherlands' view, this statement appears to demonstrate that JBS is unwilling to acknowledge that the system for monitoring of its supply chain - which to date has only looked at the status of the property from which cattle are directly purchased - is not fit for purpose.

- e. Analysis of Brazilian government statistics shows that between 2005 and 2024 the number of cattle increased by 56% in seven Brazilian states falling wholly within the Amazon biome<sup>58</sup> and the area of pasture increased by 31%.<sup>59</sup> JBS' massive slaughter capacity in Brazil (which increased over the period 2005-2024 by a factor of nearly six, from a reported 5,800 head cattle/day<sup>60</sup> to 33,400 head cattle/day<sup>61</sup>) suggests that JBS is likely to have been a key driver in this expansion of cattle in Brazil. While some of this increase may have been through acquisitions and mergers, JBS' scaling up of operations indicates a strong link between its expansion and the environmental pressures in the region.
- f. Crops used for animal feed, particularly soya, need huge areas of land (Mapbiomas analysis of satellite data finds over 40 million hectares of soya in Brazil in 2024<sup>62</sup>) and are a major driver of deforestation in Brazil, with the majority of soya going to export.<sup>63</sup> The feed for pigs and poultry farmed and processed by JBS, and for fattening cattle before slaughter, will therefore be linked to a large additional burden of habitat loss and ecosystem destruction and degradation, but this has not been reliably quantified due to inadequate available data from JBS.

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<sup>56</sup> Within the context of livestock supply chain monitoring in Brazil, the term property - often referred to as farm, fazenda, plot or ranch - should be understood to indicate a continuous area of land that is primarily to be used for agricultural, pastoral, extractive or forestry purposes such as crop production or grazing land, regardless of the natural landcover. It does not indicate legal tenure or undisputed land rights.

<sup>57</sup> N. Hofmeister et al., 'JBS admits to buying almost 9000 cattle from 'one of Brazil's biggest deforesters', *Unearthed*, 11 November 2022,

<https://unearthed.greenpeace.org/2022/11/11/jbs-cattle-brazils-biggest-deforester-amazon/>.

<sup>58</sup> States that fall wholly within the Amazon biome: Rondônia, Acre, Amazonas, Roraima, Pará, Amapá, Tocantins.

<sup>59</sup> Using land cover data from Mapbiomas, Greenpeace Netherlands has calculated that over the 2005-2024 period, the area of pasture in the Amazon biome increased by 31% (13,320,631ha), from 41,248,104 hectares to 56,141,553 hectares. The Mapbiomas data for 2005 can be found [here](#) and the data for 2024 can be found [here](#).

<sup>60</sup> R. J. Degen and K.M. Wong, 'An Examination of the Resource-Based Horizontal Acquisition Strategy of JBS - the Biggest Meat Packer in the World' 2012/5, Presentation to 65th Annual Meeting NYSEA, [https://www.researchgate.net/publication/309033886\\_An\\_Examination\\_of\\_the\\_Resource-Based\\_Horizontal\\_Acquisition\\_Strategy\\_of\\_JBS\\_-\\_the\\_Biggest\\_Meat\\_Packer\\_in\\_the\\_World](https://www.researchgate.net/publication/309033886_An_Examination_of_the_Resource-Based_Horizontal_Acquisition_Strategy_of_JBS_-_the_Biggest_Meat_Packer_in_the_World), p. 26.

<sup>61</sup> JBS, *Results Presentation 4Q2024*, presentation 2024, <https://api.mziq.com/mzfilemanager/v2/d/043a77e1-0127-4502-bc5b-21427b991b22/80c21760-dfcd-9864-21ab-9957b2adcc99?origin=1>, p. 14.

<sup>62</sup> 40.7m ha in 2024 Mapbiomas: <https://plataforma.brasil.mapbiomas.org>.

<sup>63</sup> S.D. dos Santos and J. Degreenia for USDA, *Oilseeds and Products Update* (Brazil), 2026, [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Oilseeds%20and%20Products%20Update\\_Brasilia\\_Brazil\\_BR2025-0054](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Oilseeds%20and%20Products%20Update_Brasilia_Brazil_BR2025-0054), p. 9. suggests 64% of soy is exported, based on the most recent figures for 'MY [market year] exports' and 'Production'.

Category 3: Violation of the rights of vulnerable groups

46. JBS' failure to properly monitor and regulate its own operations and supply chain, where it is monitored at all, means that these have been riddled with reports and findings of serious breaches of the rights of vulnerable groups:<sup>64</sup>
- a. According to a 2023 report, direct links were established between JBS and eleven Brazilian entities listed on the Brazilian 'Dirty list of slave labour'.<sup>65</sup>
  - b. In December 2025, a Brazilian judge ordered the Brazilian government to add a JBS poultry unit to its Dirty List of employers responsible for subjecting workers to conditions analogous to slavery.<sup>66</sup>
  - c. In 2025, JBS USA Food Co. entered into an agreement with the US Department of Labor in connection with illegal child labour practices in JBS' facilities and supply chain. In addition to other measures, this included a \$4 million fund to assist those impacted by unlawful child labour practices.<sup>67</sup>
  - d. In 2025, Greenpeace Brazil revealed that cattle raised illegally on protected Indigenous land Pequizal do Naruvôtu in the Brazilian Amazon may have entered JBS' supply chain. Between 2018 and 2025 at least 1,238 animals were reportedly illegally raised in Naruvôtu territory and then through a process called 'cattle laundering' transferred to a legal property nearby, which supplied cattle to two JBS' slaughterhouses. From here, the investigation found that meat was exported to stores all over the world, meaning cattle raised illegally on Indigenous land may have been served to consumers across Europe.<sup>68</sup>
  - e. The Apyterewa Indigenous Territory in northern Brazil's Pará state has seen the most deforestation of any Indigenous Territory in the Brazilian Amazon in recent years, mainly driven by illegal cattle ranching, as stated in a 2024 report by the Environmental Investigation Agency (EIA). According to the EIA, government officials had identified scores

<sup>64</sup> Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>, p. 15 and 23; Environmental Investigation Agency, *Who Bought Apyterewa's illegal cattle?*, May 2024, [https://eia.org/wp-content/uploads/2024/05/EIA\\_US\\_Apyterewa\\_illegal\\_cattle\\_May\\_2024.pdf](https://eia.org/wp-content/uploads/2024/05/EIA_US_Apyterewa_illegal_cattle_May_2024.pdf), p. 3.

<sup>65</sup> Environmental Justice Foundation, *Slave labor in Brazilian cattle ranching industry: The case of the Pantanal and the European Market*, London, 2023, <https://ejfoundation.org/resources/downloads/EJF-EU-Pantanal-human-rights-report-cattle-sector-2023-v5.pdf>, p. 23.

<sup>66</sup> D. Penha *et al.*, 'Brazilian Labor Minister overturns fine against JBS Aves for slave labor at supplier farm', *Reporter Brasil*, 20 February 2026, <https://reporterbrasil.org.br/2026/02/ministro-autuacao-jbs-trabalho-escravo/>; and Cadastro de Empregadores, 13 September 2024, no. 18, [https://www.gov.br/trabalho-e-emprego/pt-br/assuntos/inspecao-do-trabalho/areas-de-atuacao/cadastro\\_de\\_empregadores.pdf](https://www.gov.br/trabalho-e-emprego/pt-br/assuntos/inspecao-do-trabalho/areas-de-atuacao/cadastro_de_empregadores.pdf).

<sup>67</sup> U.S. Department of Labor, 'US department of labor secures agreement with JBS USA, Nation's largest meat packing processor, to address child labor compliance', 13 January 2025, <https://www.dol.gov/newsroom/releases/whd/whd20250113>.

<sup>68</sup> Greenpeace Brazil, *JBS: Cooking the Planet: Case Study JBS' supply chain linked to cattle raised illegally on Indigenous Land*, São Paulo, [https://www.greenpeace.org/static/planet4-international-stateless/2025/09/94ba7b48-p4\\_jbs\\_caso2\\_eng.pdf](https://www.greenpeace.org/static/planet4-international-stateless/2025/09/94ba7b48-p4_jbs_caso2_eng.pdf), p. 16-17.

of illegal properties inside Apyterewa. EIA analysis of government documents reportedly identified the transfer of nearly 12,000 cattle from those illegal properties in Apyterewa to ranches outside the territory. Just over half of the cattle were sold to intermediary properties that were in turn suppliers to JBS. When asked for comment, JBS reportedly stated that properties named in the EIA investigation had now been blocked but previous purchases had “followed the criteria established in the Supplier Monitoring Protocol of Federal Public Attorney and NGO Imaflora (Boi na Linha) and the rules of the Company’s Raw Material Purchasing Policy”.<sup>69</sup> In Greenpeace Netherlands’ view, this statement appears to demonstrate that JBS is unwilling to acknowledge that the system for monitoring of its supply chain – which to date has only looked at the status of the property from which cattle are directly purchased – is not fit for purpose.

#### **4 URGENT TRANSFORMATION OF THE GLOBAL MEAT INDUSTRY IS ESSENTIAL, IN PARTICULAR BY JBS**

47. Immediate and substantial reductions in GHG emissions are needed to meet the Paris Agreement goal of keeping global warming below 1.5°C.<sup>70</sup> Reducing methane emissions would deliver the most rapid effect, considering methane’s short lifetime and strong impact on global warming. Another cost-effective way to reduce emissions is to halt and reverse deforestation. Additionally, this method delivers significant benefits for biodiversity and ecosystem services.
48. Even if fossil fuel emissions were immediately halted, without transformation of the current food system the 1.5°C target cannot be met. It is estimated that emissions from the food system alone could breach the 1.5°C target as early as 2050.<sup>71</sup> Multiple influential organisations have therefore stated that urgent transformation of the current food system is required.<sup>72</sup>

<sup>69</sup> Environmental Investigation Agency, *Who Bought Apyterewa’s illegal cattle?*, May 2024, [https://eia.org/wp-content/uploads/2024/05/EIA\\_US\\_Apyterewa\\_illegal\\_cattle\\_May\\_2024.pdf](https://eia.org/wp-content/uploads/2024/05/EIA_US_Apyterewa_illegal_cattle_May_2024.pdf), p 1, 3, 7.

<sup>70</sup> France 24, ‘UN chief warns 1.5C warming goal at risk of ‘collapsing’’, 20 September 2025, <https://www.france24.com/en/live-news/20250919-un-chief-warns-1-5c-warming-goal-at-risk-of-collapsing>.

<sup>71</sup> Clark, M. A., Domingo, N. G. G., Colgan, K., Thakrar, S. K., Tilman, D., Lynch, J., Azevedo, I. L., & Hill, J. D. (2020). Global food system emissions could preclude achieving the 1.5° and 2°C climate change targets. *Science*, 370(6517), <https://www.science.org/doi/epdf/10.1126/science.aba7357>, p. 705.

<sup>72</sup> See for example: J. Rockström, S.H. Thilsted *et al.*, ‘The EAT-Lancet Commission on healthy, sustainable, and just food systems’, *The Lancet* 2025; 406: 1625–1700, DOI: 10.1016/S0140-6736(25)01201-2, p. 4; K. O’Brien, L.A. Garibaldi *et al.*, *IPBES transformative change assessment: Summary for policymakers* (Version v5), Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), 2025, <https://zenodo.org/records/17099400>, p. 15: “Transformative changes in sectors that heavily contribute to biodiversity loss, including the agriculture and livestock, fisheries, forestry, infrastructure, mining and fossil fuel sectors, are crucial and urgent for advancing global sustainability and delivering social benefits to reach the 2050 Vision for Biodiversity”; United Nations Environment Programme, *Unlocking the Sustainable Transition for Agribusiness*, May 2025, <https://wedocs.unep.org/handle/20.500.11822/47519>, p. 5.

49. Importantly, this transformation must<sup>73</sup> and can<sup>74</sup> take place within the next decade to tackle the planetary crises.
50. Logically, Greenpeace Netherlands believes JBS, as by far the largest player in the global meat industry, the most destructive sector of the food system, must transform its business model accordingly.

## 5 JBS IS NOT MOVING IN THE RIGHT DIRECTION AS IT IS INTENSIFYING THE CRISIS

51. Greenpeace Netherlands believes that JBS has no intention of taking the urgent action necessary to address and reverse the negative impacts of its business model. Instead, JBS is planning new investments in aggressive infrastructural expansion into new regions of the world. This threatens to create additional long-term, structural harm and impede the urgent, fundamental transformation of the current food system needed in the coming years.

### 5.1 Aggressive expansion

52. JBS is planning on aggressive expansion by 2030. JBS intends to invest \$5-6 billion in growth capital expenditure.<sup>75</sup> Institutional presentations indicate that JBS is pitching its strategy against a background claim of a 70% increase in global animal protein consumption by 2050.<sup>76</sup>
53. JBS' expansion is almost entirely focused on its core meat processing business. It is now choosing to expand its business by building processing facilities in new markets such as: Vietnam,<sup>77</sup> Saudi Arabia<sup>78</sup> and Oman.<sup>79</sup>
54. The investment plan in Nigeria seems to be the largest. On 22 November 2024, JBS announced that it and the Nigerian Government had signed a memorandum of understanding (**MoU**) which covered a \$2.5 billion investment plan over five years and includes the construction of six plants, three for poultry, two for beef and one for pork.<sup>80</sup>

<sup>73</sup> United Nations Environment Programme, *Unlocking the Sustainable Transition for Agribusiness*, May 2025, <https://wedocs.unep.org/handle/20.500.11822/47519>, p. 5.

<sup>74</sup> K. O'Brien, L.A. Garibaldi et al., *IPBES transformative change assessment: Summary for policymakers* (Version v5), Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), 2025, <https://zenodo.org/records/17099400>, p. 30.

<sup>75</sup> JBS, *Investor Day 2025 Presentation*, 2025, <https://api.mziq.com/mzfilemanager/v2/d/fdb59571-9620-473a-8f8d-a9c27ebf7d44/93cf4e75-4734-d776-9cac-4cb9922472dc>, p.41.

<sup>76</sup> JBS, *Institutional Presentation 1q24*, 2024, <https://api.mziq.com/mzfilemanager/v2/d/043a77e1-0127-4502-bc5b-21427b991b22/d87164cd-7d88-4466-085d-1ab56e1e3beb?origin=1>, p. 7.

<sup>77</sup> JBS, 'JBS Announces \$100 Million Investment Plan for Factories in Vietnam', 31 March 2025, <https://mediaroom.jbs.com.br/noticia/jbs-announces-million-investment-plan-for-factories-in-vietnam>.

<sup>78</sup> JBS, 'JBS to Quadruple Production in Saudi Arabia with New Plant', 29 July 2024, <https://mediaroom.jbs.com.br/noticia/jbs-to-quadruple-production-in-saudi-arabia-with-new-plant>.

<sup>79</sup> C. Prahbu, 'New Oman-Brazil JV to set up major meat production hub', 10 February 2026, <https://www.zawya.com/en/economy/gcc/new-omanbrazil-jv-to-set-up-major-meat-production-hub-cj6hagzz>.

<sup>80</sup> JBS, 'JBS and Nigeria Sign Agreement to Invest in Food Security and Develop Sustainable Supply Chains', 22 November 2024, <https://mediaroom.jbs.com.br/noticia/jbs-and-nigeria-sign-agreement-to-invest-in-food-security-and-develop-sustainable-supply-chains>.

55. JBS has made very little information available on this multi-billion-dollar investment in Nigeria. There is for example no readily available evidence that independent environmental and social impact assessments or consultations with communities have been conducted – beyond those reportedly led by civil society – although these form part of normal responsible business practice.<sup>81</sup>
56. Nigerian civil society organisations (**CSOs**) have therefore raised concerns about JBS' massive investment plans. They are concerned that the company's track record of environmental destruction, deforestation and GHG emissions is likely to be replicated in Nigeria, and that JBS' activities may displace smallholder farmers and endanger food sovereignty. Further risks mentioned by CSO representatives include risks to public health, water pollution and marginalisation of women.<sup>82</sup>
57. Nigerian CSOs have reportedly to date not received any response to their previously submitted Freedom of Information requests for the MoU, impact assessments and related documents.<sup>83</sup>
58. Greenpeace Africa has also recently submitted an *amicus curiae*-letter before the African Court on Human and Peoples' Rights, in which it specifically refers to JBS' plans in Nigeria as an example of extractive corporate expansion that risks going ahead without the requisite transparency, public participation or environmental impact assessments.<sup>84</sup>
59. The livestock sector in the region is linked to community tensions and conflicts, triggered and exacerbated by impacts of climate change on water and grazing.<sup>85</sup> Greenpeace Netherlands is concerned JBS' expansion will act as a threat multiplier, intensifying pressure on and conflict over natural resources.

## 5.2 Locking in additional harm

60. Establishing new infrastructure for industrial-scale meat production and processing has two major consequences. First, changes to economic and social conditions such as land ownership, resource management and supply chains mean that traditional

<sup>81</sup> T. Joseph, 'Experts Warn of Corporate Invasion as JBS Eyes Nigeria's Food System', *Independent*, 23 October 2025, <https://independent.ng/experts-warn-of-corporate-invasion-as-jbs-eyes-nigerias-food-system/>.

<sup>82</sup> F. Ekeruche, 'CSOs fault factory farming, seek agroecology-based food system', *Enviro News Nigeria*, 21 October 2025, [https://www.environewsigeria.com/csos-fault-factory-farming-seek-agroecology-based-food-system/#google\\_vignette](https://www.environewsigeria.com/csos-fault-factory-farming-seek-agroecology-based-food-system/#google_vignette); T. Joseph, 'Experts Warn of Corporate Invasion as JBS Eyes Nigeria's Food System', *Independent*, 23 October 2025, <https://independent.ng/experts-warn-of-corporate-invasion-as-jbs-eyes-nigerias-food-system/>.

<sup>83</sup> Submitted 6 November 2025. Copy held by Greenpeace Netherlands.

<sup>84</sup> Greenpeace International, 'Greenpeace Africa urges African Court to recognise climate destruction as a human rights violation', 31 March 2026, <https://www.greenpeace.org/international/press-release/82417/greenpeace-african-court-climate-destruction-human-rights-violation/>.

<sup>85</sup> See for example: *International Crisis Group*, 'Stopping Nigeria's Spiralling Farmer-Herder Violence', 26 July 2018, <https://www.crisisgroup.org/rpt/africa/nigeria/262-stopping-nigerias-spiralling-farmer-herder-violence>: "The conflict's roots lie in climate-induced degradation of pasture and increasing violence in the country's far north, which have forced herders south; the expansion of farms and settlements that swallow up grazing reserves and block traditional migration routes; and the damage to farmers' crops wrought by herders' indiscriminate grazing"; U. Efobi et al., 'Climate change and the farmer-Pastoralist's violent conflict: Experimental evidence from Nigeria', *Ecological Economics* Volume 228, February 2025, <https://www.sciencedirect.com/science/article/pii/S092180092400346X?via%3Dihub>.

community food systems – a cornerstone of food security – are lost. Second, the presence of various lock-ins – deeply embedded structural and institutional mechanisms that perpetuate the (harmful) status quo – make a just transition to a food system that combats the planet’s interrelated crises harder. Thus, once established, new processing infrastructure creates substantial barriers to systemic transformation.<sup>86</sup>

61. Lock-in risk as a barrier to transformation was recognised by the Dutch Court of Appeal, in the Milieudefensie/Shell case, when it discussed the ‘carbon lock-in effect’ created by Shell’s investment in new oil and gas fields.<sup>87</sup> To ensure payback of capital investment and make these fields profitable, they must be utilised to the maximum extent possible for a long period. As the Court of Appeal articulated it: *“Parties that have invested in fossil infrastructure therefore have an incentive to keep using this infrastructure for as long as possible”*.<sup>88</sup> The same applies to industrial-scale livestock infrastructure; JBS N.V., just like Shell, creates these lock-ins by its expansion strategy. As with new oil and gas fields, building new slaughterhouses and meat processing plants requires massive capital investments with long payback periods. To generate return on investment, maximum utilisation in this case entails industrial-scale expansion of livestock supply, which results in increases in the types of environmental and social impacts discussed above (Chapter 3.2.).
62. JBS’ historic investments and business strategies to date already appear to have resulted in precisely such multi-decade harmful lock-ins (Chapter 3.2 *passim*).
63. The investments that JBS is making in new meat processing facilities, especially the \$2.5 billion investment in Nigeria, are expected to lock in similar disastrous and long-lasting effects – GHG emissions and other environmental pressures – over a multi-decade period.
64. Although the effects of JBS’ new investments and the lock-ins created will most immediately be experienced at the locations in question, any GHG emissions, habitat and ecosystem degradation, resultant biodiversity loss and other such environmental impacts resulting from these investments will affect the world as a whole, be it through globally felt climatic changes or increasing global insecurity linked to regional unrest or disrupted supply chains.
65. According to the United Nations Environment Programme (**UNEP**), current investments will shape inputs, production practices and value chains through to 2050 and beyond.<sup>89</sup> The long time horizon for investment payback makes it all the more critical that the cumulative effect of JBS N.V.’s investment plans is assessed prior to projects being initiated and impacts locked in. If JBS N.V. fails to do so, it is flying blind in terms of its climate and other impacts. Accordingly, Greenpeace

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<sup>86</sup> K. O’Brien, L.A. Garibaldi et. al, *IPBES transformative change assessment: Summary for policymakers* (Version v5), Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), 2025, p. 29.

<sup>87</sup> [Gerechtshof Den Haag 12 november 2024, ECLI:NL:GHDHA:2024:2100](#), par. 7.59.

<sup>88</sup> [Gerechtshof Den Haag 12 november 2024, ECLI:NL:GHDHA:2024:2100](#), par. 7.59.

<sup>89</sup> United Nations Environment Programme, *Unlocking the Sustainable Transition for Agribusiness*, May 2025, <https://wedocs.unep.org/handle/20.500.11822/47519>, p. 21.

Netherlands believes that these profound and long-term consequences need to be fully quantified and taken into account prior to any investment decision being made or approved and impacts locked in.

**6 DUTY OF CARE APPLICABLE TO JBS N.V.: THE DUTY TO PROTECT AND RESPECT THE RIGHT TO A CLEAN, HEALTHY AND SUSTAINABLE ENVIRONMENT**

66. All of the above demonstrates that JBS has had and continues to have a very harmful impact on people and the planet. There is no evidence JBS N.V. is planning to take adequate action to address and limit this impact in the future. Instead, it is taking active steps that Greenpeace Netherlands believes will cause additional harm to people and the planet. Consequently, Greenpeace Netherlands believes JBS' operations pose a serious threat to the Earth's ability to nurture life in all its diversity and that JBS' conduct is in clear violation of the Dutch duty of care it has chosen to submit itself to (see par. 2).<sup>90</sup>
67. The Dutch duty of care includes that companies must not only refrain from initiating or contributing to hazardous situations but must also avoid conduct that exacerbates existing risks.
68. The duty of care applicable to companies that are major players in their sector,<sup>91</sup> such as JBS N.V., should be understood as the duty of care to protect and respect the right to a clean, healthy and sustainable environment.
69. This includes the duty to protect and respect the right to life, the right to private and family life, the right to be protected against climate change, the right to safe drinking water, the right to health and the right to adequate standards of living.<sup>92</sup> All of these rights, according to the UN, can only be guaranteed by respecting the human right to a clean, healthy and sustainable environment which is seen as a precondition for the enjoyment of human rights.<sup>93</sup> It is therefore clear that Dutch companies like JBS N.V. have the obligation to protect and respect the right to a clean, healthy and sustainable environment.
70. In addition to this, as a company whose shares have been listed on a stock exchange, JBS N.V. is also required to disclose in its board report whether it complies with the provisions of the Dutch Corporate Governance Code (**DCGC**) and, if not, to explain the reasons for such deviations (the so-called comply-or-explain principle).<sup>94</sup> The DCGC contains principles and best practice provisions that

<sup>90</sup> Article 6:162 DCC.

<sup>91</sup> [Gerechtshof Den Haag 12 november 2024, ECLI:NL:GHDHA:2024:2100](#), par. 7.24-7.27.

<sup>92</sup> The right to life and the right to respect for private and family life are both established in the European Convention of Human Rights and the International Covenant on Civil and Political Rights. The right to be protected against climate change was established by the Court of Appeal in the judgment between Milieudefensie and Shell: Dutch Court of Appeal The Hague 12 November 2024 ECLI:NL:GHDHA:2024:2100 (*Milieudefensie/ Shell*), par. 7.17. par. 7.17.

<sup>93</sup> The right to a healthy environment was first recognised by the UN in 2022, see: UN General Assembly, *Resolution 76/300: "The human right to a clean, healthy and sustainable environment"*, 28 July 2022, [https://digitallibrary.un.org/record/3983329/files/A\\_RES\\_76\\_300-EN.pdf](https://digitallibrary.un.org/record/3983329/files/A_RES_76_300-EN.pdf).

<sup>94</sup> Dutch Corporate Governance Code, March 2025, <https://www.mccg.nl/documenten/2025/03/corporate-governance-code-2025>, p. 9.

focus on promoting good governance at listed companies.<sup>95</sup> These should be understood in line with the obligation for boards of Dutch corporations to weigh all interests of all stakeholders when setting their policies (article 2:8 Dutch civil code (**DCC**)). Greenpeace Netherlands believes it is vital for companies and their boards to take into account companies' effects on people and the planet. This obligation is also set out in principle 1.1 of the DCGC:

*"The management board considers the impact that actions of the company and its affiliated enterprise have on people and environment, and to that end weighs relevant stakeholder's interests. The supervisory board oversees the management board in this regard."*

71. Failure to do so constitutes a breach of the obligation of boards of directors to establish a viable and sustainable long-term policy for the company.
72. The existence and application of the duty of care for companies to protect and respect the right to a clean, healthy and sustainable environment was reiterated by the Dutch State Secretary of Finance:<sup>96</sup>

*"The government therefore expects companies seeking to establish themselves in the Netherlands to **operate within planetary boundaries, to make their international value chains more sustainable, and to address risks to people and the environment.** In this context, the government expects companies in the Netherlands to act in accordance with international standards for responsible business conduct: the OECD Guidelines for Multinational Enterprises on Corporate Social Responsibility (OECD Guidelines) and the United Nations Guiding Principles on Business and Human Rights (UNGPs). **Risks to people and the environment, such as climate impact, in the value chain must be identified and addressed.** The government also expects companies to comply with local laws and regulations and to refrain from tax avoidance."*

(translation and emphasis added)

73. It is thus clear that companies operating and setting policies from the Netherlands must, at the very least, not act in breach of the right to a clean, healthy and sustainable environment<sup>97</sup> and mitigate any adverse long-term effects their business activities have on people and the planet.

<sup>95</sup> JBS, Form F-4/A submission of 11 April 2025, <https://www.sec.gov/Archives/edgar/data/1791942/000119312525079335/d654052df4a.htm>, p. 12.

<sup>96</sup> Parliamentary questions asked on 17 November 2023 by two Dutch parliamentary members, url: <https://open.overheid.nl/documenten/fe9e7f07-eed3-4845-b27f-33dcb6f6e54d/file>, p. 2.

<sup>97</sup> International Court of Justice, *Advisory Opinion in Case 187*, 23 July 2025, <https://www.icj-cij.org/sites/default/files/case-related/187/187-20250723-adv-01-00-en.pdf>, par. 392-393.

74. Greenpeace Netherlands believes that this duty of care means that JBS N.V., considering its unique market position and harmful history, must at the very least ensure:<sup>98</sup>
- a. that it does not add to dangerous climate change;
  - b. that it protects and respects biodiversity and ecosystems; and
  - c. that it protects and respects the rights of vulnerable groups.

75. This falls squarely within JBS N.V.'s own Code of Conduct and Ethics:

*"This code is comprehensive, but its purpose is simple: everyone must act ethically, always doing the right thing, regardless of the situation, as well as work transparently and honestly, in compliance with the law in every action and decision. This means that JBS does not tolerate illegal or unethical dealings, regardless of where or why".<sup>99</sup>*

76. The following paragraphs outline each of these duties in more detail and explain why the duty of care is applicable to JBS N.V. In addition, not only is JBS N.V. subject to these duties now that it is a Dutch company, but JBS itself acknowledges the existence of these duties through policies and/or agreeing to certain codes of conduct.

### **6.1 Duty of care to not add to dangerous climate change**

77. It follows from the decision of the Dutch Court of Appeal in the case between Shell and Milieudefensie that the duty of care for (major) companies like JBS includes the duty to take appropriate measures to combat climate change and to do their part to protect citizens from the adverse effects of climate change.<sup>100</sup>
78. The duty of care to not add to dangerous climate change extends across JBS' entire supply chain, up to and including the sale of the products processed in JBS' facilities, because JBS created this supply chain, maintains it and controls it (see par. 17).

<sup>98</sup> Based on different internationally agreed upon rules, such as the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework, the UN Sustainable Development Goals and the OECD Guidelines for Multinational Enterprises and Responsible Business Conduct, the duty to act in line with the right to a clean, healthy and sustainable environment, should consist of at least these three following elements. See specifically the UN, who concluded that the substantive elements of the right to a healthy, clean and sustainable environment include "clean air; a safe and stable climate; access to safe water and adequate sanitation; healthy and sustainably produced food; non-toxic environments in which to live, work, study and play; and healthy biodiversity and ecosystems. The procedural elements include access to information, the right to participate in decision-making, and access to justice and effective remedies, including the secure exercise of these rights free from reprisals and retaliation. Realizing the right to a healthy environment also requires international cooperation, solidarity and equity in environmental action, including resource mobilization, as well as recognition of extraterritorial jurisdiction over human rights harms caused by environmental degradation". United Nations Human Rights Office of the High Commissioner; UN Environment Programme; UN Development Programme, 'What is the Right to a Healthy Environment: Information Note', [R2HEInfoNoteCBDJan2023Web](#), p. 9.

<sup>99</sup> JBS, *Code of Conduct and Ethics*, 2025 [https://jbsglobal.com/wp-content/uploads/2025/06/2025\\_Code-of-Conduct-and-Ethics.pdf](https://jbsglobal.com/wp-content/uploads/2025/06/2025_Code-of-Conduct-and-Ethics.pdf), Letter from executives.

<sup>100</sup> [Gerechtshof Den Haag 12 november 2024, ECLI:NL:GHDHA:2024:2100](#), par. 7.55.

79. Greenpeace Netherlands believes that JBS N.V.'s duty of care to not add to dangerous climate change includes an obligation to demonstrate that JBS' GHG emissions are not increasing in absolute terms and will reduce significantly in absolute terms over a period and to a degree compatible with Paris Agreement goals. This obligation includes the Scope 3 emissions from its supply chain, which represent the overwhelming majority of JBS' emissions (par. 42). This means that JBS N.V. has the responsibility to ensure that its upstream supply chain, and especially the policies forming and regulating that upstream supply chain, lead to a rapid decline in gross emissions.
80. The duty of care to not add to dangerous climate change logically also entails the duty of care for JBS N.V. to halt any deforestation or other ecosystem degradation linked to its supply chain in addition to addressing emissions from livestock, notably methane.

*JBS acknowledges the existence of this duty of care*

81. It is clear that JBS acknowledges the existence of the duty of care to not add to dangerous climate change:
- a. In 2021, JBS announced its 'Net Zero by 2040' policy, by which it publicly declared a "commitment to achieve net-zero GHG emissions by 2040"<sup>101</sup> which extended across JBS' "operations and shared value chains".<sup>102</sup>
  - b. In 2021, JBS became a signatory to the Agricultural Commodity Companies Corporate Statement of Purpose', by which it recognised a "shared commitment to halting forest loss associated with agricultural commodity production and trade" in recognition of the importance of such action "to support global efforts in reaching net zero emissions globally by 2050". By signing the statement, JBS also emphasised the need for transparency on Scope 3 emissions and indirect supply chains.<sup>103</sup>

## **6.2 Duty of care to protect and respect biodiversity and ecosystems**

82. As mentioned in par. 74, Greenpeace Netherlands believes that the duty of care to protect and respect the right to a clean, healthy and sustainable environment includes the specific duty on companies like JBS N.V. to protect and respect biodiversity and ecosystems.
83. This is explained in the OECD Guidelines. In these guidelines it is set out that enterprises are expected to contribute to the conservation of biological diversity

<sup>101</sup> JBS, 'JBS Makes Global Commitment to Achieve Net-Zero Greenhouse Gas Emissions by 2040', 23 March 2021, <https://jbsfoodsgroup.com/articles/jbs-makes-global-commitment-to-achieve-net-zero-greenhouse-gas-emissions-by-2040>.

<sup>102</sup> JBS *Our Environment, Climate* accessed 23 April 2026 <https://jbsesg.com/our-environment/climate/>.

<sup>103</sup> UN Climate Change Conference UK 2021, 'Agricultural Commodity Companies Corporate Statement of Purpose', 2 November 2021, <https://webarchive.nationalarchives.gov.uk/ukgwa/20230106145036/https://ukcop26.org/agricultural-commodity-companies-corporate-statement-of-purpose/>.

and that enterprises should “avoid and address land, marine and freshwater degradation, including deforestation, in line with objectives of UN Sustainable Development Goals, notably 15.2”.<sup>104</sup>

84. Sustainable Development Goal (**SDG**) 15 of the 2030 Agenda is devoted to “protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss”. The importance of this is also reflected in the Rio + 20 Conference in 2012.<sup>105</sup> In addition, the importance of biodiversity and ecosystems was highlighted by the adoption of the Kunming-Montreal Global Biodiversity Framework at the 15th Conference of Parties to the UN Convention on Biological Diversity. The framework consists of global biodiversity targets to be achieved by 2030 and beyond.
85. The duty of care to protect and respect biodiversity entails that JBS N.V. demonstrates that deforestation and other forms of destruction or degradation of natural ecosystems are halted and reversed in absolute terms. This includes taking urgent action to halt biodiversity loss and to put nature on a path to recovery for the benefit of people and the planet.<sup>106</sup>

*JBS acknowledges the existence of this duty of care*

86. It is clear that JBS acknowledges the existence of the duty of care to protect and respect biodiversity and ecosystems:
  - a. In 2023, JBS adopted its 'Global Environment and Biodiversity policy'. According to JBS, this policy guides the environmental management of the company and sets clear standards for “sustainable practices across all regions where” JBS operates.<sup>107</sup> In relation to this policy, JBS claims that it “monitors environmental performance indicators daily across all operations”.<sup>108</sup> JBS recognises the importance of ecosystems and biodiversity to the security of future generations.<sup>109</sup>
  - b. According to the ESG section of its website, JBS acknowledges the importance of forests and other ecosystems for climate resilience: “While reducing GHG emissions remains a priority, true resilience requires addressing broader climate-related risks such as droughts, floods, extreme weather events, and ecosystem shifts. These challenges can

<sup>104</sup> OECD, *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, Paris: OECD Publishing 2023, <https://doi.org/10.1787/81f92357-en>, par. 80.

<sup>105</sup> United Nations Department of Economic and Social Affairs, ‘Biodiversity and ecosystems’, <https://sdgs.un.org/topics/biodiversity-and-ecosystems>.

<sup>106</sup> Compatible with internationally agreed goals, such as the Global Biodiversity Framework goals.

<sup>107</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 39.

<sup>108</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 39.

<sup>109</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 69.

*disrupt raw material availability, reduce productivity, and increase operational costs—directly impacting global food security”.*<sup>110</sup>

- c. Dated 2021, JBS has a 'Deforestation-free Supply Chain Global Policy'. This states simply *“JBS is committed to deforestation-free supply chains that protect high-value ecosystems, as well as fostering conservation and sustainable use of forests to improve the quality of life of people who live there; We do not condone illegal deforestation and we are dedicated to advancing traceability across our businesses to assure our suppliers are meeting our policies; We recognize that eliminating deforestation from our supply chains is central to reducing greenhouse gas emissions and tackling climate change”.*<sup>111</sup>
- d. JBS also adopted a 'Deforestation-Free Sourcing Policy' which prohibits all deforestation - whether legal or illegal - in the Amazon biome and illegal deforestation in other biomes. JBS explains that this is a strict policy which shows JBS' *“dedication to preserving Brazil's unique ecosystems and supporting the long-term health of its agricultural landscape.”*<sup>112</sup>
- e. In 2021, JBS became a signatory to the 'Agriculture Sector Roadmap to 1.5°C', in which it recognises its *“shared commitment to halting forest loss associated with agricultural commodity production and trade”*. In this roadmap, JBS together with other signatories acknowledges that *“eliminating commodity driven deforestation”* is important not only in terms of land-use emissions and the goals of the Paris Agreement, but also to *“halting biodiversity loss”*.<sup>113</sup>
- f. In addition to all of this, acknowledgement by JBS of its duty of care for forests dates at least back to 2008 when the company joined the Livestock Pact as part of the São Paulo-Amazon Sustainable Connections initiative.<sup>114</sup> In 2009, following publication of Greenpeace International's report *Slaughtering the Amazon* JBS signed the G4 Cattle Agreement (**2009 G4 Cattle Agreement**),<sup>115</sup> in which it agreed that by 2011 it would not purchase cattle linked at any point in their rearing to post-2008 Amazon deforestation - legal or otherwise - in Brazil, and *“the criteria shall not be used to justify future deforestation of any kind in any other region”*. The agreement covered both direct and indirect supply.

<sup>110</sup> JBS, 'Our Environment - Climate', [jbsesg.com/our-environment/climate/](https://www.jbs.com.br/our-environment/climate/).

<sup>111</sup> JBS, 'Deforestation-free Supply Chain Global Policy', [https://www.jbs.com.br/wp-content/uploads/2026/02/Deforestation-free\\_Supply\\_Chain\\_Global\\_Policy-1.pdf](https://www.jbs.com.br/wp-content/uploads/2026/02/Deforestation-free_Supply_Chain_Global_Policy-1.pdf).

<sup>112</sup> JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 63.

<sup>113</sup> UN Climate Change Conference UK 2021, 'Agricultural Commodity Companies Corporate Statement of Purpose', 2 November 2021, <https://webarchive.nationalarchives.gov.uk/ukgwa/20230106145036/https://ukcop26.org/agricultural-commodity-companies-corporate-statement-of-purpose/>.

<sup>114</sup> Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>, p. 16.

<sup>115</sup> Greenpeace Brazil, 'JBS signs zero deforestation agreement', 5 October 2009, <https://cozinhandooplaneta.org.br/en/2009/10/05/jbs-signs-zero-deforestation-agreement/>.

Transparency about this supply chain and its monitoring was central: *“Companies must prove, in a way that can be monitored, verified and reported, the origin of all cattle products and by-products by means of reliable and internationally accepted tracking systems. They must also be able to prove that deforestation, slavery, invasion of indigenous lands and protected areas are not part of their supply chain”.*<sup>116</sup>

- g. In 2009, JBS signed legally binding ‘Terms of Adjustment of Conduct’ (**TAC**) with the Brazilian Federal Prosecution Office and Brazil’s environmental agency, which had filed lawsuits in the Brazilian Federal Court against people and companies accused of illegal deforestation linked to cattle ranching in the Pará state. By doing this, JBS acknowledged its legal due diligence responsibility to monitor its supply chain to avoid laundering illegal goods.<sup>117</sup>
- h. JBS’ global chief sustainability officer Jason Weller recently reasserted the company’s commitment to eliminating deforestation.<sup>118</sup>

### **6.3 Duty of care to protect and respect the rights of vulnerable groups**

- 87. The right to a healthy, clean and sustainable environment is intrinsically linked to the rights of minorities, such as Indigenous Peoples, children, women and labourers. One cannot be protected or respected without the other.
- 88. Different leading UN bodies have concluded that procedural elements belonging to the right to a healthy environment also entail the right to access to information, the right to participate in decision-making, and access to justice and effective remedies, including the secure exercise of these rights.<sup>119</sup> In addition, these bodies emphasised that realising the right to a healthy, clean and sustainable environment also means recognition of extraterritorial jurisdiction over human rights harms caused by environmental degradation.
- 89. This shows that the duty of care following from the right to a healthy, clean and sustainable environment also signifies the duty of care to protect and respect the rights of vulnerable groups. Specifically, this means to ensure and demonstrate that the rights of Indigenous Peoples, local communities, women, children and labourers affected by JBS’ conduct, upstream supply chains, operations, policies and expansion strategies, are respected.<sup>120</sup>

<sup>116</sup> The 2009 G4 Cattle Agreement, <https://wayback.archive-it.org/9650/20200513011859/http://p3-raw.greenpeace.org/international/Global/international/planet-2/report/2009/10/minimum-criteria-for-industria.pdf>.

<sup>117</sup> Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>, p. 16.

<sup>118</sup> Senate Finance Committee, *Testimony of Jason Weller, JBS Global Chief Sustainability Officer, Cattle Supply Chains and Deforestation of the Amazon*, 22 June 2023, [https://www.finance.senate.gov/imo/media/doc/06222023\\_weller\\_testimony.pdf](https://www.finance.senate.gov/imo/media/doc/06222023_weller_testimony.pdf), p. 4.

<sup>119</sup> UN Development Programme, ‘What is the Right to a Healthy Environment: Information Note’, [R2HEInfoNoteCBDJan2023Web](https://www.un.org/development/dp/dn/what-is-the-right-to-a-healthy-environment-information-note), p. 9.

<sup>120</sup> Notably, as laid out by the requirements of the [ILO](#), [UNDRIP](#), and .

*JBS acknowledges the existence of this duty of care*

90. It is clear that JBS acknowledges the existence of the duty of care to protect and respect the rights of vulnerable groups:
- a. JBS has adopted the ‘Responsible Raw Material Procurement Policy’, which prohibits purchases from properties involved in deforestation, forced labour, or invasion of Indigenous territories.<sup>121</sup> JBS also claims that the company conducts socio-environmental monitoring, which evaluates the use of Indigenous lands by suppliers.<sup>122</sup>
  - b. JBS’ Code of Conduct stipulates that “*all are equal before the law and, without distinction, are entitled to equal protection against any discrimination or incitement that violates the Universal Declaration of Human Rights*”. The Code forbids the use of child or forced labour and does not tolerate the exploitation of children or any form of abuse or slavery.<sup>123</sup>
  - c. The Code of Conduct further states that JBS is committed to supporting the economic, social and cultural development of the areas in which it operates.<sup>124</sup>
  - d. In 2007 JBS signed the ‘Pact for the Eradication of Slave Labour’.<sup>125</sup>
  - e. The 2009 G4 Cattle Agreement (par. 86.f) stipulates a rejection of suppliers linked to invasion of Indigenous lands, to slavery or to land conflict.
  - f. By signing the TACs (par. 86.g) JBS agreed to a legal undertaking to monitor its supply chains and avoid purchases of cattle from properties with illegal deforestation or other illegalities, including slave labour. In August 2014, the company reaffirmed its commitment to eradicating slave labour by joining the National Pact Institute for the Eradication of Slave Labour (inPACTO).<sup>126</sup>

**7 GREENPEACE NETHERLANDS’ VIEW: JBS HAS NOT ACTED IN LINE WITH ITS DUTY OF CARE AND THERE IS NO REASON TO BELIEVE THAT THIS WILL CHANGE**

91. As will be further elaborated on in Chapter 8.1 and has been touched upon briefly in par. 55, all of the above is based on the limited information made public by JBS and much information is lacking because of JBS’ untransparent conduct. Even without such transparency, however, Greenpeace Netherlands believes the

<sup>121</sup> JBS, *Sustainability report 2024*, [JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](#), p. 65.

<sup>122</sup> JBS, *Sustainability report 2024*, [JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](#), p. 69.

<sup>123</sup> JBS, *Code of Conduct and Ethics*, 2025 [https://jbsglobal.com/wp-content/uploads/2025/06/2025\\_Code-of-Conduct-and-Ethics.pdf](https://jbsglobal.com/wp-content/uploads/2025/06/2025_Code-of-Conduct-and-Ethics.pdf), p. 19.

<sup>124</sup> JBS, *Code of Conduct and Ethics*, 2025 [https://jbsglobal.com/wp-content/uploads/2025/06/2025\\_Code-of-Conduct-and-Ethics.pdf](https://jbsglobal.com/wp-content/uploads/2025/06/2025_Code-of-Conduct-and-Ethics.pdf), p. 19.

<sup>125</sup> Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>, p. 15.

<sup>126</sup> Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>, p. 15.

available sources show that JBS' conduct historically has been, remains and in the future is likely to continue to be in breach of the Dutch duty to protect and respect the right to a clean, healthy and sustainable environment. All references below to 'breach of duty of care' are based on Greenpeace Netherlands' assessment and based on information currently available.

92. The following sets out that JBS is and will be acting in breach of the three different duties of care that ensure the right to a clean, healthy and sustainable environment.

### 7.1 Breach of the duty of care not to add to dangerous climate change

93. Greenpeace Netherlands believes that, based on the information currently available to it and for the reasons set out above, JBS N.V. is acting in breach of its duty of care to not add to dangerous climate change:

a. As explained in Chapter 3.2.2., JBS is one of the largest emitters of GHG emissions, including its Scope 3 emissions from livestock.

b. The 'Net Zero by 2040 policy' it publicly announced was criticised on multiple fronts,<sup>127</sup> showing that the policy did not represent any real commitment by JBS to act in line with its duty to not add to dangerous climate change:

- The Science Based Targets initiative (**SBTi**) is a global organisation with the stated aim of developing standards to enable companies and financial institutions to set and validate GHG emissions reduction targets.<sup>128</sup> The SBTi requires participating companies with 40% or more of their emissions in Scope 3<sup>129</sup> to include that scope in their target setting and to work to reduce Scope 3 emissions. In 2021, JBS announced that it intended to get its 'Net Zero by 2040' policy (par. 81.a) validated by SBTi. By 2024, JBS had failed to provide SBTi with a compliant net zero plan and in March 2024, the SBTi register marked JBS commitments and net -zero status as removed.<sup>130</sup>
- In 2023, the US National Advertising Division (**NAD**) of Better Business Bureau National Programs, responding to a complaint filed about JBS' advertising of the policy, determined that *"the evidence did not support the broad message conveyed by the challenged advertising that JBS is on a path towards net zero"*. The NAD's

<sup>127</sup> The policy is no longer online. See for discussion of its contents: Institute for Agriculture and Trade Policy (IATP), written by B. Lilliston, *Behind the Curtain of the JBS Net Zero Pledge*, October 2021, Minneapolis/Washington D.C./Berlin, [https://www.iatp.org/sites/default/files/2021-10/2021\\_IATP\\_COP26\\_JBS\\_NetZero.pdf](https://www.iatp.org/sites/default/files/2021-10/2021_IATP_COP26_JBS_NetZero.pdf).

<sup>128</sup> Science Based Targets initiative, 'About us', <https://sciencebasedtargets.org/about-us>.

<sup>129</sup> Science Based Targets Initiative, 'Standards and Guidance', <https://sciencebasedtargets.org/standards-and-guidance>.

<sup>130</sup> Science Based Targets Initiative, 'Target Dashboard', <https://sciencebasedtargets.org/target-dashboard>; Mighty Earth, 'JBS barred from gold standard for corporate climate action over its "bogus" Net Zero plans', 2024, <https://mightyearth.org/article/jbs-barred-from-gold-standard-for-corporate-climate-action-over-its-bogus-net-zero-plans/>.

appellate body, the National Advertising Review Board upheld the NAD decision and concluded that “*the challenged claims communicate misleading messages*”.<sup>131</sup> In 2024, the policy was the subject of litigation by the Office of the Attorney General of New York (**OAG**) for “*false and misleading*”<sup>132</sup> advertising after investigation “*revealed that it was advertising that the JBS Group would reach “net zero” greenhouse gas emissions by 2040, despite having no plan to actually achieve it*”.<sup>133</sup> In November 2025, the OAG announced a financial settlement with JBS USA Food Company and JBS USA Food Company Holdings (**JBS USA**) “*for allegedly misleading the public about its commitment to reducing its carbon footprint*”,<sup>134</sup> with JBS USA also agreeing to remove or revise references to Net Zero as a ‘commitment’ and to submit itself to annual reporting obligations.<sup>135</sup>

- c. According to JBS N.V.’s ESG website, JBS’ current climate plan (which does not mention the ‘Net Zero by 2040 policy’) focuses on emissions intensity within its own operations rather than absolute emissions.<sup>136</sup> Emissions intensity refers to the amount of GHG emissions produced per unit of economic output, energy use, or activity. JBS has no policy for reducing its Scope 1, 2 and 3 GHG emissions in absolute terms referenced in its most recent annual report. Masking absolute emissions, notably supply emissions, would allow JBS to expand production and emit more GHG emissions overall, while still potentially achieving targets for reduced emissions intensity.

<sup>131</sup>Attorney General of the State of New York, *Assurance of Discontinuance*, in the matter of *The People of the State of New York by Letitia James v. JBS USA Food Company and JBS USA Food Company Holdings*, Assurance No. 25-067, Index No. 450682/2024, Environmental Protection Bureau, 2025, [the-people-of-the-state-of-new-york-v-jbs-usa-food-company-assurance-of-discontinuance-2025.pdf](#), par. 28.

<sup>132</sup>Attorney General of the State of New York, *Assurance of Discontinuance*, in the matter of *The People of the State of New York by Letitia James v. JBS USA Food Company and JBS USA Food Company Holdings*, Assurance No. 25-067, Index No. 450682/2024, Environmental Protection Bureau, 2025, [the-people-of-the-state-of-new-york-v-jbs-usa-food-company-assurance-of-discontinuance-2025.pdf](#), p. 1.

<sup>133</sup> New York State Attorney General, ‘Attorney General James Secures \$1.1 Million for Climate-Smart Agriculture from World’s Largest Beef Producer’, 3 November 2025, <https://ag.ny.gov/press-release/2025/attorney-general-james-secures-11-million-climate-smart-agriculture-worlds>.

<sup>134</sup> New York State Attorney General, ‘Attorney General James Secures \$1.1 Million for Climate-Smart Agriculture from World’s Largest Beef Producer’, 3 November 2025, <https://ag.ny.gov/press-release/2025/attorney-general-james-secures-11-million-climate-smart-agriculture-worlds>.

<sup>135</sup> Attorney General of the State of New York, *Assurance of Discontinuance*, in the matter of *The People of the State of New York by Letitia James v. JBS USA Food Company and JBS USA Food Company Holdings*, Assurance No. 25-067, Index No. 450682/2024, Environmental Protection Bureau, 2025, [the-people-of-the-state-of-new-york-v-jbs-usa-food-company-assurance-of-discontinuance-2025.pdf](#), p. 13.

<sup>136</sup> Institute for Agriculture and Trade Policy (IATP), written by B. Lilliston, *Behind the Curtain of the JBS Net Zero Pledge*, October 2021, Minneapolis/Washington D.C./Berlin, [https://www.iatp.org/sites/default/files/2021-10/2021\\_IATP\\_COP26\\_JBS\\_NetZero.pdf](https://www.iatp.org/sites/default/files/2021-10/2021_IATP_COP26_JBS_NetZero.pdf), p. 2; JBS, *JBS Sustainability Report 2024*, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 22. Recently, JBS USA has agreed to remove existing U.S. consumer-facing published statements, made by or relating to JBS USA, that concern “Net Zero by 2040” and that currently appear on JBS USA’s websites, as a result of litigation started by the Attorney General of New York. See: Attorney General of the State of New York, *Assurance of Discontinuance*, in the matter of *The People of the State of New York by Letitia James v. JBS USA Food Company and JBS USA Food Company Holdings*, Assurance No. 25-067, Index No. 450682/2024, Environmental Protection Bureau, 2025, [the-people-of-the-state-of-new-york-v-jbs-usa-food-company-assurance-of-discontinuance-2025.pdf](#), par. 45.

To achieve the Paris Agreement goals and to address dangerous climate change, companies must ensure their absolute emissions, including Scope 3 emissions, are reduced. A policy only based on emissions intensity can therefore not be in line with the obligation to not add to dangerous climate change.

94. Based on all of the above, Greenpeace Netherlands believes it seems highly likely that JBS will neither achieve net zero nor even reduce its absolute emissions.<sup>137</sup> In contrast, JBS appears set to continue to be a globally significant contributor to dangerous climate change. This would result both from the livestock and land-use change emissions linked to its current operations and, additionally, through the increase in livestock numbers implied by its ongoing expansion (see Chapter 5.1) and the related deforestation or other land-use change necessary for further feed crop production or grazing. In the absence of clearly conveyed plans to reduce emissions, this raises profound concerns for Greenpeace Netherlands about the risk of significant increase in absolute emissions and all the associated risks to people and planet. Such a course of action would run contrary to alignment with the Paris Agreement and would be a clear breach of its duty of care not to add to dangerous climate change.

## **7.2 Breach of duty of care to protect and respect biodiversity and ecosystems**

95. Greenpeace Netherlands believes, based on the information currently available to it and for the reasons set out above, that JBS N.V. is acting in breach of its duty of care to protect and respect biodiversity and ecosystems:
- a. Despite all of its policies which claim to halt deforestation and protect biodiversity and ecosystems, the manner in which JBS conducts its business means that it has been and is set to be one of the largest contributors to the destruction of the Brazilian Amazon and beyond, showing that JBS does not act in line with the duty of care to protect and respect biodiversity and ecosystems. See Chapter 3.2.2 for examples that demonstrate JBS' destructive impact on biodiversity and ecosystems. Recent accounts show that JBS' suppliers continue to be linked to ecosystem degradation more than 15 years after the 2009 G4 Cattle Agreement (par.86.f). As reported by Greenpeace Brazil, over the intervening period JBS thus has failed to implement the commitments it originally made, while making new, less ambitious commitments with later deadlines – effectively backtracking.<sup>138</sup> Critically, for ecosystems, JBS' zero deforestation commitments have simply not been effective.<sup>139</sup>
  - b. A 2025 investigation by the Guardian, Reporter Brasil and UnEarthed found that JBS was likely to fail to deliver on its deforestation-free policy

<sup>137</sup> New York State Attorney General, 'Attorney General James Secures \$1.1 Million for Climate-Smart Agriculture from World's Largest Beef Producer', 3 November 2025, <https://ag.ny.gov/press-release/2025/attorney-general-james-secures-11-million-climate-smart-agriculture-worlds>.

<sup>138</sup> Greenpeace Brazil, *JBS: Cooking the Planet*, São Paulo, 29 April 2025, <https://act.gp/42S3Cti>, p. 5, 17, 18.

<sup>139</sup> JBS, *Form F-4/A submission of 11 April 2025*,

<https://www.sec.gov/Archives/edgar/data/1791942/000119312525079335/d654052df4a.htm>, p. 112.

in 2025, according to ranchers within JBS' own supply chain, sectoral leaders and company advisors on rancher compliance with environmental rules. Even specialists working in JBS' Green Offices were reported to be unfamiliar with the details of the zero deforestation pledge, while various respondents felt the pledge was full of loopholes, or impossible and unrealistic to enforce and described wide-spread cattle laundering and rule-bending. One rancher, chairman of the board of the Pan-Amazon Association, reportedly claimed that JBS slaughterhouses know this but turn a blind eye.<sup>140</sup>

- c. Despite JBS being a signatory to the 2009 G4 Cattle Agreement (par. 86.f), which includes a commitment to ensure transparency related to its cattle supply, the company has failed to meet its public disclosure commitments. The information that JBS makes available to consumers and civil society has never fulfilled the G4 Cattle Agreement requirement that *"companies provide verifiable evidence of the origin of cattle and by-products and of their freedom from deforestation, slavery or invasion of Indigenous lands and protected area"*.<sup>141</sup>
96. Greenpeace Netherlands believes that these failings indicate not just policy failure but also provide examples of JBS' misleading conduct and demonstrate that JBS lacks a credible plan to end ecosystem degradation or reduce its pace. Rather, Greenpeace Netherlands believes JBS is set to continue to be a globally significant contributor to dangerous habitat loss and ecosystem degradation, with all the associated risks to people and planet. Greenpeace Netherlands believes that such a course of action would run contrary to alignment with the Paris Agreement and the Kunming-Montreal Global Biodiversity Framework and indicates that the company is breaching its duty of care to not add to dangerous ecosystem degradation.

### **7.3 Breach of duty of care to protect and respect the rights of vulnerable groups**

97. Greenpeace Netherlands believes that based on the information currently available to it and for the reasons set out above, JBS N.V. is acting in breach of its duty of care to protect and respect the rights of vulnerable groups:
- a. JBS' supply chain and its own operations have been repeatedly linked to serious Indigenous and labour rights abuses in Brazil and elsewhere by court orders, regulatory settlements and investigations (Chapter 3.2.2).
  - b. The examples mentioned in par. 46 specifically appear to demonstrate that JBS is prepared to risk sourcing potentially illegal cattle so long as

<sup>140</sup> N. Hofmeister and L. Jordan, 'JBS is likely to fail to deliver on its Amazon deforestation promise, ranchers say', *Unearthed*, 17 April 2025, <https://unearthed.greenpeace.org/2025/04/17/jbs-amazon-deforestation-pledge-ranchers/>.

<sup>141</sup> The 2009 G4 Cattle Agreement can be accessed here: <https://wayback.archive-it.org/9650/20200513011859/http://p3-raw.greenpeace.org/international/Global/international/planet-2/report/2009/10/minimum-criteria-for-industria.pdf>.

protocols have been followed. JBS' system for monitoring of the JBS supply chain does not appear fit for purpose.

98. The fact that recent studies and news events continue to report serious abuses indicates that JBS' policies and Code of Conduct are ineffective in combatting these violations and Greenpeace Netherlands has no good reason to expect future improvement.

#### **7.4 JBS' expansion plans appear set to intensify these breaches**

99. Based on the information currently available to it, Greenpeace Netherlands believes that JBS has not been acting in line with its duties to not add to dangerous climate change, to protect and respect biodiversity and ecosystems and the rights of vulnerable groups.
100. Greenpeace Netherlands believes that JBS' current GHG emissions and the ecosystem degradation and biodiversity loss driven by JBS' existing infrastructural demand are excessive and in breach of the right to a clean, healthy and sustainable environment.
101. To act in line with this right and the duties described above, JBS must fundamentally transform its expansion driven business model and future investment plans (see also Chapter 4).
102. Based on the information currently available to Greenpeace Netherlands, however, JBS N.V.'s investment plans seem based on continuing its expansion-oriented business model, with capital investments set to create additional significant lock-ins and result in continued breaches of its Dutch duty of care. JBS' plans in Nigeria are a particular cause for concern (see paragraphs 54-59).
103. Failure to assess and take into account the full effects of its future expansion plans prior to investments being made, and where necessary adjusting its expansion-oriented business model accordingly, would be a clear breach of the Dutch duty of care as this duty also entails an obligation to assess the negative consequences of further expanding supply.
104. Greenpeace Netherlands is concerned that JBS is not paying sufficient heed to the current and future negative impacts of its business on people and planet. Absent an express plan to avoid the destructive impacts of expansion, it is reasonable to assume that JBS' expansion strategy will be associated with destructive impacts in keeping with JBS' past patterns of conduct. However, following the redomiciliation of the group to the Netherlands, this will now take place under management and supervision from the Netherlands. Further, in terms of due caution guided by the precautionary principle, it is important to understand that these new infrastructural investments (and the associated lock-ins) by JBS are unlikely to be gradual, incremental or readily reversible.

## 8 ESTIMATIONS OF JBS' IMPACT, PAST CONDUCT AND ONGOING LACK OF TRANSPARENCY JUSTIFY A DEMAND FOR INFORMATION

105. Based on the information currently available to it, Greenpeace Netherlands is profoundly concerned that JBS' past, current and anticipated future conduct, risks serious violation of the Dutch duty of care. Greenpeace Netherlands intends to hold JBS N.V. accountable and challenge its business model to align with Greenpeace Netherlands' statutory mission, namely, to ensure the ability of the Earth to nurture life in all its diversity.
106. Many of the statistics and reports used to argue that JBS N.V. is acting in breach of the Dutch duty of care consist of assessments by CSOs including Greenpeace Netherlands and others. These provide proxy or indicative estimates of the scale of environmental destruction driven by JBS and its abuses of the rights of vulnerable groups. Most of these assessments, however, are forced to rely on relatively general data, since JBS itself is not transparent about its own impact, nor does it publish the relevant data, including maps, which would allow civil society to calculate the impact of JBS more specifically.
107. JBS' aggressive expansion, which has gained it the position as the world's largest meat processor, has gone hand in hand with a long-running pattern of misleading statements, lack of transparency, and illegal acts, including large-scale bribery of politicians. Multiple CSOs warned about JBS' untransparent and misleading behaviour in the run up to the NYSE listing.<sup>142</sup> This untransparent behaviour is also apparent from various examples mentioned above (par. 95-96).
108. The lack of transparency that prevents efforts by Greenpeace Netherlands and others to robustly attribute to JBS the full scale of its impact on people and planet acts as a shield, protecting JBS from accountability and ultimately preventing the urgent change needed to reform industrial agriculture and safeguard the diversity of life on Earth.
109. To address this issue and enable Greenpeace Netherlands to better assess its legal position, Greenpeace Netherlands is therefore requesting JBS N.V. to provide information in written form and produce or procure the production of certain documents on the basis of article 194 Dutch Code of Civil Procedures (**DCCP**).

### 8.1 Need for and interest in information

110. In the absence of accurate and reliable information made public by JBS, Greenpeace Netherlands can only warn that JBS' current conduct and aggressive pursuit of expansion risks adding further significant pressure on planetary boundaries with profound potential impact for people and planet. The absence of public information is also troubling from a social justice and procedural due diligence point of view, in as much as those who stand to be most immediately and

<sup>142</sup> Greenpeace International, *How JBS Is Still Slaughtering the Amazon*, Amsterdam, August 2020, [https://www.greenpeace.org/static/planet4-international-stateless/2020/08/60e2cd00-greenpeace\\_stillslaughtering\\_pages-1.pdf](https://www.greenpeace.org/static/planet4-international-stateless/2020/08/60e2cd00-greenpeace_stillslaughtering_pages-1.pdf), p. 22-23.

directly harmed have reportedly yet to be informed of and consulted on those impacts. This further raises concern that JBS N.V.'s conduct is in breach of the duty of care to protect and respect vulnerable groups.

111. To quantify just how consequential JBS' impacts are and will be, more accurate data (from the company itself) on the current impacts of JBS' conduct and investment plans is needed.
112. Greenpeace Netherlands, as an environmental NGO which strives to ensure a safe operating space for humanity, has a valid interest in holding accountable those who appear to cause harm to the planet. This interest in obtaining environmental information also follows from the Aarhus Convention. To that end and based on the previous chapters, Greenpeace Netherlands has a need for information as to JBS N.V.'s business policies.
113. Greenpeace Netherlands needs certain information to be able to substantiate its assertions in detail to (i) determine its own legal position in potential litigation against JBS N.V. and (ii) to effectively counter JBS N.V.'s anticipated defences if Greenpeace Netherlands decides to bring a claim against JBS N.V. to stop the company causing further harm to people and planet.<sup>143</sup>
114. It is reasonable to assume that JBS N.V. holds information about its own conduct, policies and expansion strategies, and also that JBS N.V., based on its own policies (described in Chapter 6), has information on the impacts of its business. By committing to each of these policies, JBS has made apparent that it is producing this information already, or is at least able to do so.
115. Greenpeace Netherlands can, by contrast, only rely on the little information which is publicly available and analyses of that information by itself and other experts. Although this information already shows clear signs that JBS' conduct is in breach of the Dutch duty of care, the information alone may not be enough to substantiate Greenpeace Netherlands' assertions in detail. This puts Greenpeace Netherlands in an unequal information and evidence position, which unfairly affects its litigation position.
116. In order to better assess and fully comprehend whether and to what extent JBS N.V. is acting in breach of the Dutch duty of care, and to what extent it is likely to continue to act in breach of the Dutch duty of care, it is therefore necessary that JBS N.V. provide Greenpeace Netherlands with relevant and reliable information.
117. If the required information is not forthcoming, or if it indicates that JBS N.V. does not comply with its Dutch duty of care, Greenpeace Netherlands may seek to take legal action to prevent JBS from causing further harm and to establish liability for past harms.

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<sup>143</sup> House of Representatives (*Kamerstukken II*) 2019-2020, 35 498, no. 3 ((Explanatory Memorandum (*Memorie van toelichting*)), p. 6 and 13.

## 8.2 Request for information

118. As of 1 January 2025, the new Dutch law of evidence applies. We have advised Greenpeace Netherlands that, pursuant to this new law, it has a right - without judicial intervention - to access, receive a copy of, or obtain an extract from specific data held by JBS N.V., as it has a legitimate interest therein. This means that JBS N.V. is obliged to provide the requested information, unless one of the limited exceptions applies.
119. On the basis of this, Greenpeace Netherlands requests JBS N.V. to provide certain information, listed below, to enable it to effectively establish the extent of JBS N.V.'s unlawful past, current and future conduct and harm caused, its liability and the impact on the goals and mission of Greenpeace Netherlands and its chances in litigation.
120. This information is anticipated to be available to JBS N.V, either in the form of readily available documents, or stored in its company records. Pursuant to Dutch law on evidence gathering, considering Greenpeace Netherlands' interest in information in respect of JBS' past and current behaviour and its expansion plans, Greenpeace Netherlands is requesting that JBS N.V. provide this information<sup>144</sup> in the form of documents or as written responses to our requests. If JBS N.V. does not possess the requested information but it is available from another entity, related or not, to JBS N.V, such as JBS S.A., Greenpeace Netherlands requests JBS N.V. to have such party provide the information outlined above.<sup>145</sup>
121. The information requested by Greenpeace Netherlands relates to the past, current and future impact of JBS on people and planet, in the context of its duty of care to not add to dangerous climate change, its duty of care to protect and respect biodiversity and ecosystems, and its duty of care to protect and respect the rights of vulnerable groups.
122. If, by the end of the period stipulated at the end of this letter, JBS N.V. has provided no, or apparently incorrect or incomplete information, Greenpeace Netherlands may request the court to order JBS N.V. to provide the documents, to order the hearing of witnesses<sup>146</sup> or to order that an independent expert be appointed to examine JBS N.V. records and provide a report on these relevant topics.

### *Information request regarding JBS' past and current impact on people and planet*

- a. All available assessment documents (published or otherwise) which JBS has used to monitor its past and current GHG emissions, since 2019, and earlier if available. This should include:
  - A clear breakdown of the sources and volumes of JBS' recent GHG emissions, including Scopes 1, 2 and 3, including separate figures

<sup>144</sup> Pursuant to article 194 and 195 DCCP.

<sup>145</sup> Pursuant to article 195a DCCP.

<sup>146</sup> Pursuant to article 196 DCCP.

for different gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O). This should include all data and methodologies used to arrive at the company's published GHG emissions. "Purchased goods and services" should be disaggregated to detail emissions from livestock, by type, region, manure management and animal feed production.

- Specifically, annual slaughter numbers per livestock type and region, plus details showing average age at slaughter, breed and the conversion factors used by the company to estimate emissions.
  - A breakdown of sources and volumes of GHG emissions from land-use change related to livestock and feed, by region, including data and methodologies used (such as conversion factors used by the company to estimate emissions), as these emissions are not included in previously published emissions figures.
- b. All available assessment documents (published or otherwise) which JBS has used to monitor its own policies relating to past and current impact on habitats and ecosystems, since 2009. This should include:
- For all areas for which these are held, digital mapping files in usable format with geolocations for direct and indirect livestock and feed supply properties (ownership information may be anonymised), in the form of shapefiles or an equivalent industry-standard digital mapping format, along with description(s) of what these maps cover and do not cover.
  - Methodology used by the company to estimate and monitor impacts on habitats and ecosystems, including for areas where geolocations of its supply base are not known or not precisely known.
- c. Summary data on suppliers found to be non-compliant with JBS' environmental, social or legal policy criteria in the period from 2009 (or since the relevant criteria came into force) until present, indicating numbers of non-compliant suppliers, whether direct or indirect, nature of non-compliance and including geolocations of the relevant supply areas (ownership information may be anonymised). JBS has stated that suppliers in breach of policies are automatically blocked by its system.<sup>147</sup>

*Information request regarding JBS' future impact on people and the planet*

- a. Information on the anticipated future impact of JBS' conduct on people and planet, in relation to JBS' expansion plans, including but not limited to announced plans for Brazil, Nigeria, Oman, Saudi Arabia, the United States and Vietnam. For Nigeria specifically the following information is requested:

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<sup>147</sup> JBS Sustainability Report 2024, [https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report\\_0916\\_MH.pdf](https://jbsesg.com/wp-content/uploads/2025/09/JBS-2024-Sustainability-Report_0916_MH.pdf), p. 65.

- The Memorandum of Understanding between the Nigerian government and JBS, as this document presumably contains essential details and information on the capital investments made and planned in Nigeria.
  - Copies of any other MoUs or similar arrangements between JBS and the Nigerian national government, Nigerian state government(s) and federal/state entities relating to planned or proposed JBS operations in Nigeria.
- b. Information on the incorporation of JBS' duties of care and operational code of conduct and ethics in relation to climate change, ecosystems and human rights, and associated monitoring data, into the decision-making process by the Board. This includes:
- All board packs, agendas, board minutes, financial reports, operational updates, strategic proposals or plans, risk assessments, compliance and governance updates, related advice, preparatory notes and/or any other supporting documents covering the period 24 May 2025<sup>148</sup> until the date of this letter, in relation to JBS' operational expansion, covering all announced new capital commitments, including those in Nigeria, Vietnam, Saudi Arabia, Oman and the United States.
- c. Environmental impact assessments or EIAs, in relation to JBS' current expansion plans announced since 2023. If no EIA has been conducted:
- Information covering (i) anticipated GHG emissions of planned expansions, including those generated by the upstream supply chain, including emissions related to increased livestock numbers and feed production; (ii) information on foreseeable impacts on landcover or ecosystems, protected areas, water supplies and pollution; and (iii) planned livestock/slaughter capacity numbers; feed needs; and (iv) foreseeable land-use and resource needs.
  - Digital mapping files showing the geolocations of the areas foreseeably directly and indirectly affected by JBS' expansion of operations including for facilities, waste management, livestock, feed production and water use.
- d. Social impact assessments (**SIAs**) and data used for these assessments, in relation to JBS' expansion plans.
- e. If not part of the EIAs or SIAs: Free and Prior Informed Consent documentation showing that JBS has and/or will consult the affected communities as is required under international law.

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<sup>148</sup> This is the date on which JBS B.V. was converted into JBS N.V., according to the Trade Register of the Dutch Chamber of Commerce.

- f. Information on the actions that JBS N.V. is taking or planning to take to reduce its future impacts on climate change, ecosystems and the rights of vulnerable groups in line with the Dutch duty of care (see par. 93-97), including showing the scale of the anticipated effects of actions and how they will be monitored, reported and verified. This includes but is not limited to:
- GHG emissions reductions (time period, baseline year, anticipated reductions) and the results to date;
  - Forest and ecosystem protection and restoration, including ending deforestation and other ecosystem conversion. Digital mapping files showing the geolocations of areas of restoration or other remediation. Project results to date;
  - Forced and child labour;
  - Protected areas including remedy for harms caused; and
  - Indigenous lands including remedy for harms caused.

## **9 FURTHER DEMANDS**

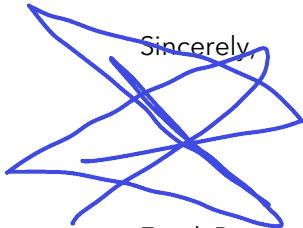
2. As set out above, Greenpeace Netherlands believes that, based on the available public information and based on allegations about its former and current conduct and by contemplating further capital investments without transparent proof of having paid sufficient heed to the impact thereof on people and planet, it seems that JBS N.V. is not respecting its Dutch duty of care. Greenpeace Netherlands believes JBS N.V. is liable for any harm its operations, business conduct and supply chain have caused and continue to cause to people and planet. On that basis, Greenpeace Netherlands calls on JBS N.V. to avoid new and additional harm. In practical terms, this means, at a minimum:
- a. In respect of JBS' expansion plans: expectation of an immediate halt to its operational expansion, including, but not limited to, new investment in infrastructural development unless and until it has been assessed on the basis of the requested information, that this is in compliance with the Paris Agreement, Kunming-Montreal Global Biodiversity Framework, Dutch law and international human rights. This relates in particular to the \$2.5 billion Nigerian expansion project and the other investments included in \$6 billion announced investments globally, to 2030.
- b. In respect of JBS' business policies generally: bring its global policies and operations and business plans into alignment with science and human rights, especially – but not limited to – the right to a clean, healthy and sustainable environment, the targets of the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework and the SDG's.

- c. And to do so in a transparent manner. This means a commitment to make information regarding the impacts of JBS' operations publicly available in formats and languages relevant to the impacted stakeholders, investors and communities alike.

**10 NEXT STEPS**

3. Please respond within three weeks from the date of this letter and provide the requested confirmations and information within that period. In the event that you do not provide the required information in full within this period, Greenpeace Netherlands reserves the right to take legal action to compel you to do so.

Sincerely,



Frank Peters, advocaat