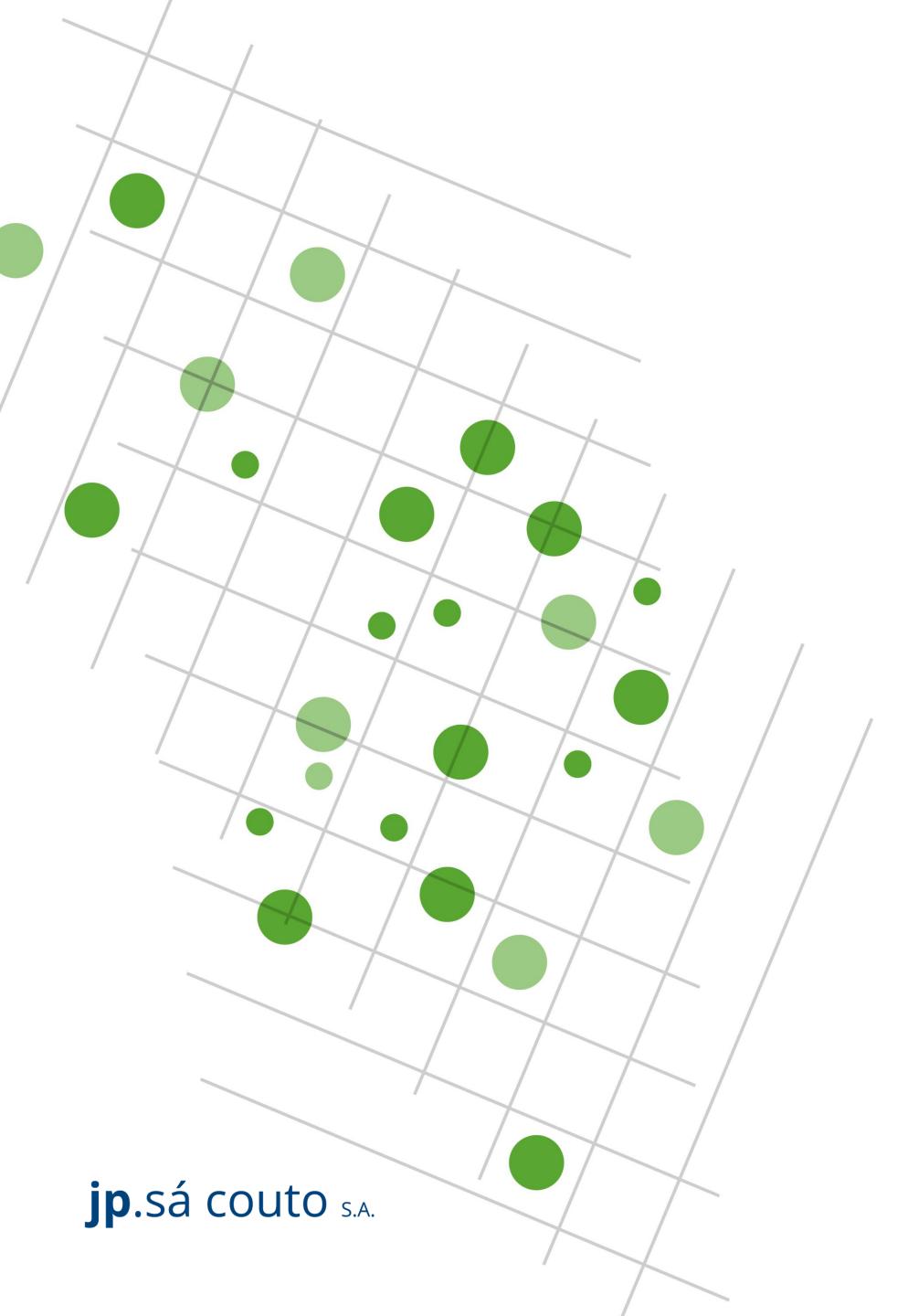


#### 2023 ENVIRONMENTAL PERFORMANCE REPORT

Water, Energy, GHG Emissions





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#### 1. OVERVIEW

This Environmental Performance Report (2023 EPR) concerns JP Sá Couto, S.A., whose trade name is jp.ik, and aims to provide all stakeholders, both internal and external, including shareholders, customers, employees, regulators, consumers and society in general, a consolidated and comprehensive view of JP Sá Couto S.A. (referred to as jp.ik) activities and their environmental aspects and impacts.

By communicating environmental performance related to water use, energy consumption and greenhouse gas (GHG) emissions, the 2023 EPR also contributes to monitoring and evaluating the effectiveness of improvement actions, thus reinforcing the jp.ik's positioning and commitment on the sustainable development journey.

Aware of the changing ecosystem, jp.ik is committed to working for a fairer, safer and more sustainable future for today and tomorrow generations.

We are dedicated to contributing for a more sustainable world for everyone, no exception. We know education transforms world and technology is a powerful ally. Our goal is to make information accessible to everyone and everywhere and inspire knowledge creation. Through education and technology, together, knowledge society will thrive and in consequence a more peaceful, fair and sustainable world for everyone!





# 2. OUR COMPANY 2.1. ABOUT US



Headquartered at Rua da Guarda, nº675, 4455-466, Perafita, Portugal, jp.ik is a private limited company whose main activity is the design and manufacture of computers and peripheral equipment.

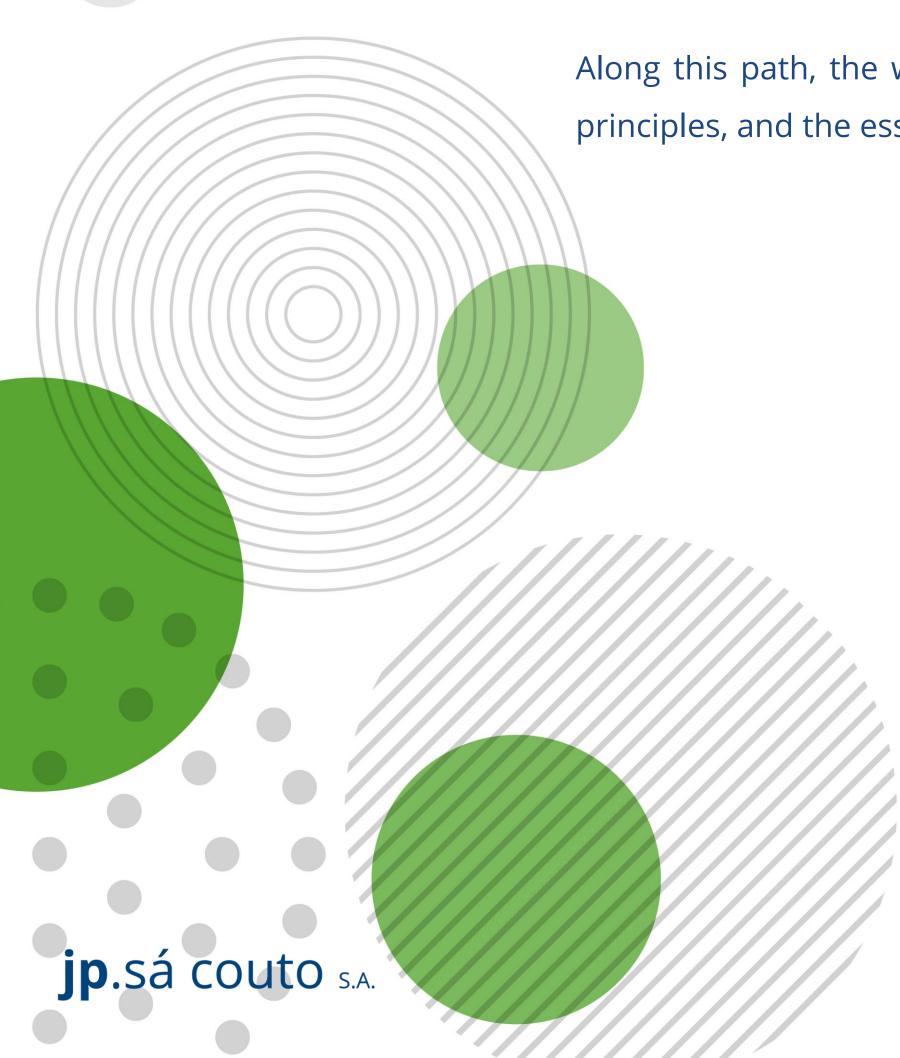
For more than 30 years in the market, we having gained a strong presence in the international context, currently operating in Europe, Middle East, Latin America, Africa and Asia.

In 2023, we completed 34 years of history.

This path has been a great adventure, we went from a Portuguese company that provided technical assistance to a group of innovative and global companies, whose core mission is to deliver solutions that meet the needs of our customers, building relationships of proximity and trust, through the commitment and professionalism of our employees.



# 2. OUR COMPANY 2.1. ABOUT US



Along this path, the world has changed. And we have also changed. But we have maintained the identity, the principles, and the essential values that have always characterized us.

And as change is one of our values, we have recently undergone a significant change, through the sale of the Distribution business unit, jp.di, which was an opportunity to ensure its growth.

And to jp.ik, through the education business unit, which is considered in this report, the opportunity to focus on technology based educational projects.

From the development of hardware designed for the needs of the little ones, to the implementation of large-scale technological projects aimed at the digitalization and democratization of access to education, jp.ik will continue to mark its presence in the global market. The reason for our existence is based on the link between technology and human development.



# 2. OUR COMPANY 2.2. OUR VALUES

We have a global vision! This means that our goal is to actively contribute to sustainable global development through local intervention. This is a guiding line that leads our daily work, dedication and efforts through our values:



#### **Humbleness**

Ours is a success story! However, we have not forgotten our origins and how we got here. We do not underestimate others and are constantly learning.



#### Integrity

We act honestly! We strive to honour our commitments to employees, clients, suppliers and shareholders, creating relations of trust.



#### Change

Our capacity to adapt and transform in the face of adversity pushes us further forward!



#### **Local Awareness**

We offer solutions that are unique and tailored to the needs of our clients and respective communities.



jp.sá couto s.A.

#### **Persistence**

We are committed and never give in to adversity.



#### **Ambition**

We are bold! We want to continue growing and evolving.



#### **Innovation**

We created advanced technological solutions that guarantee the success of projects in the present and in the future.



#### **Agility**

We adapt quickly to an everchanging world and have the flexibility to meet our costumers' needs.





### 2. OUR COMPANY2.3. OUR STAKEHOLDERS

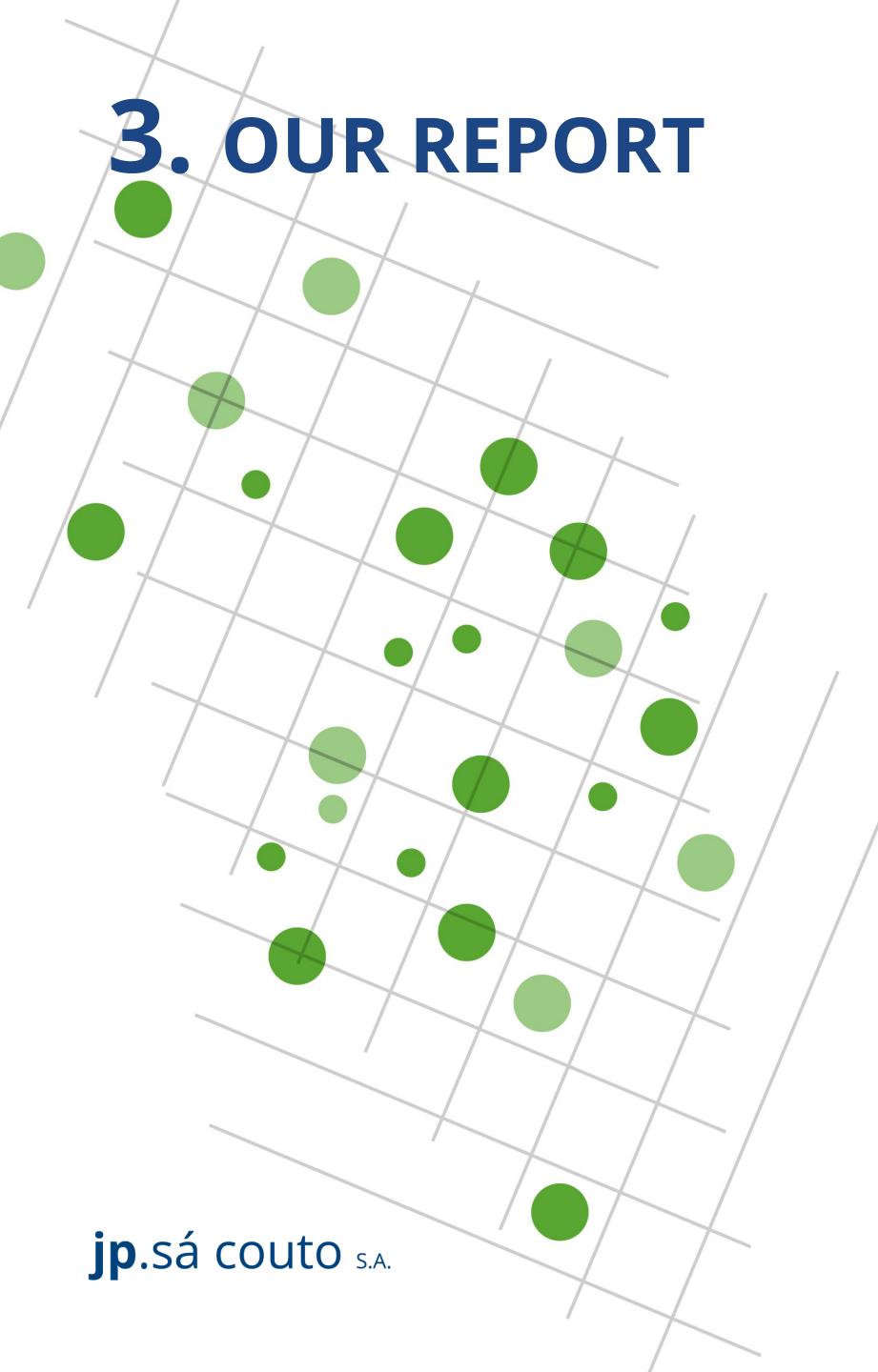
As part of the process of understanding the context of the organization, were identified external and internal factors that influence jp.ik capacity to achieve its objectives. These factors include aspects related to the environmental conditions affected by jp.ik activity or susceptible of affecting jp.ik. From this perspective, the stakeholders whose needs and expectations have been understood and considered in the planning the Environmental Management System and in these report are shown to the side.



Figure 1 - jp.ik Stakeholders

inspiring knowledge





The RDA2023 was elaborated on the basis of the GRI (Global Reporting Initiative) Standards, following the defined Reporting Principles, in order to provide to all stakeholders a comprehensive framework on the environmental impacts associated to jp.ik's activities. Published on 27/03/2023, the RDA2023 covers the period between 01 January 2022 and 31 December 2022, and will be published on annual frequency.

From a strategic point of view, one of jp.ik's action pillars is the issue of environmental sustainability and the role it plays in the global context, and because we believe in transparency and want to ensure the credibility of the reported information, RDA2023 was subject to an independent external verification that validated the quality and conformity of the reported information through an audit according to the requirements of Standard AA1000 (Accountability Assurance), whose verification report can be found here: Independent Verification Statement

Contact for additional questions or clarifications:

Name: Lídia Duarte

Job Title: Product Certifications Specialist

Email: <a href="mailto:lidia.duarte@jpik.com">lidia.duarte@jpik.com</a>



#### 4. MATERIAL TOPICS

The risks and opportunities related to environmental aspects were identified and are monitored in order to determine deviations from the planned results and are addressed through the implementation of controls that minimize the negative effects and enhance opportunities.

The environmental aspects and respective environmental impacts associated to the activities developed by jp.ik, were determined according to the ability to control and influence them, considering a life cycle perspective. The environmental impacts were also ranked as to their significance and actions were defined accordingly.

The identification, assessment, review and updating of environmental aspects is carried out annually or whenever there are changes that may affect the last assessment of Environmental Aspects. When updating records, all phases of the life cycle of activities, products and services are considered, whenever possible.

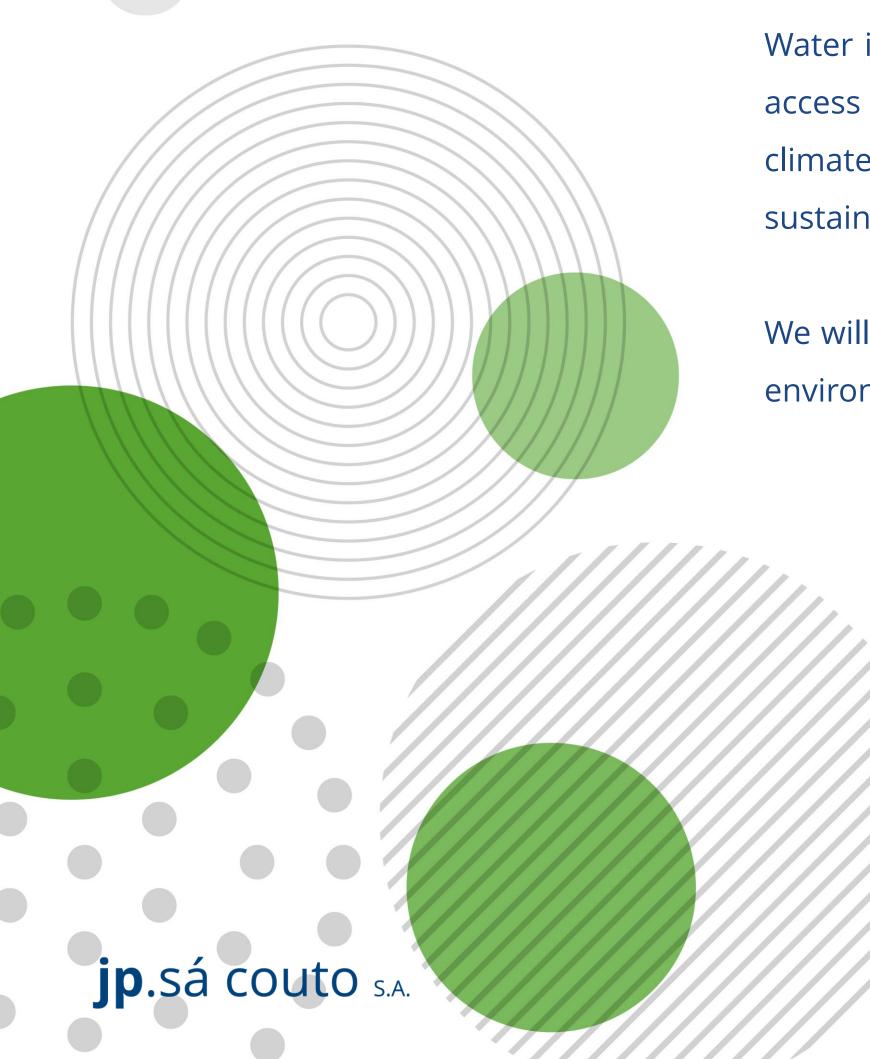
Aiming to respond to the EPEAT requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer", will be presented environmental performance data regarding the environmental aspects related to:

- Water (GRI 303: Water and Effluents 2018)
- Energy (GRI 302: Energy 2016);
- Emissions (GRI 305: Emissions 2016)





### 5. ENVIRONMENTAL PERFORMANCE 5.1. WATER USE



Water is a vital natural resource that is essential for the survival of all life on the planet. However, its access is becoming increasingly scarce and problematic due to the increasing world population and climate change. Therefore, it is essential that companies and organizations adopt responsible and sustainable management practices of the water resource.

We will present jp.ik's water consumption data and seek to highlight our commitment to minimize the environmental impact of our activities and promote the efficient management of water resources.

The reported data is monitored on a monthly basis through the environmental performance indicators integrated into the ISO14001 certified Environmental Management System and is the result of a continuous and careful monitoring of water consumption in our facilities, which allows us to assess the impact of our maintenance actions, as well as identify opportunities to improve our water management.

With this data, we hope to demonstrate our commitment to sustainability and transparency in our operations.



### 5. ENVIRONMENTAL PERFORMANCE 5.1. WATER USE

Due to the nature of jp.ik activity, there is no water consumption directly associated with the activities developed. The water consumed is used for human use and irrigation at the jp.ik headquarters. The water used in the toilets, locker rooms, social area, cleaning of facilities and laundry is supplied by a third party (INDAQUA) and the water used for irrigation of green areas comes from groundwater withdrawal through a well, located at the jp.ik headquarters.

The environmental aspects associated with water consumption are related to the consumption of natural resources and are not considered significant, although controls are maintained, and actions are implemented to improve performance. People are made aware of the need to reduce water consumption and alerted when any leaks are identified in the water retention systems. The watering time is monitored by a clock. Additionally, we are considering installing automatic taps that control consumption/flow and reduce waste.

The wastewater produced is equivalent to domestic, with no need for specific treatment and no need for licensing. The water resulting from toilet flushes, showers, irrigation and rainfall is collected in the municipal collectors and its forwarding is INDAQUA's responsibility. The environmental impacts associated with wastewater production are related to soil and groundwater contamination and the release of odors, and are not considered significant. The control methods implemented include periodic verification of the wastewater discharge systems, periodic cleaning and unblocking of the sanitation system defined in a Maintenance Plan.





#### 5. ENVIRONMENTAL PERFORMANCE

#### 5.1. WATER USE

In the case of groundwater withdrawal, the data presented in Table 1, are obtained by reading the meter, owned by jp.ik, with no need for calibration (according to the Water Resources Use License). The reported data were obtained as of September 2021, at which time the meter was installed.

	Water Withdrawal 2021 – 2022 (ML)									
	Total					Total in Areas with water stress				
Year	Surface Water	Groundwater	Seawater	Produced water	Third-party water	Surface Water	Groundwater	Seawater	Produced water	Third-party water
2021	0	0,0110	0	0	0	0	0	0	0	0
2022	0	0,0740	0	0	0	0	0	0	0	0

Table 1 - Water Withdrawal 2021 - 2022 (ML)

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In the case of water consumed and supplied by a third party (INDAQUA), the data presented in Table 2 are obtained by consulting the invoices which in turn are calculated based on the meter reading, owned by INDAQUA.

Water Consumption 2019 – 2022 (ML)						
Year	Total	Total in Areas with water stress				
2019	0,2451	0				
2020	0,0817	0				
2021	0,0815	0				
2022	0,1291	0				

Table 2 - Water Consumption 2019 - 2022 (ML)



### 5. ENVIRONMENTAL PERFORMANCE 5.1. WATER USE

Considering the indicators and their limits referred in GRI requirement 303-3-b, we conclude that jp.ik is not located in a water stressed area. According to the tools available on the World Resources Institute (WRI) website, "Aqueduct Water Risk Atlas", jp.ik is located in an area ("FAO major basin: Douro") with a medium - high risk of water stress (20-40%) and a low - medium risk of water depletion (5-25%).

Regarding the data presented of the total water withdrawal from each of the sources listed in GRI Contents 303-3-a and 303-3-b, we do not have data that would allow us to evidence the separation into the categories: *i. Freshwater* (total dissolved solids  $\leq$ 1,000 mg/L) and *ii. Other types of water* (total dissolved solids  $\geq$ 1,000 mg/L). However, we assume that all groundwater withdrawal corresponds to category *i. Freshwater* (total dissolved solids  $\leq$ 1,000 mg/L).

Regarding changes related to water storage, jp.ik does not have any water storage area, reservoirs or tanks. The only existing equipment with water storage are the hot water cylinders we have on the premises, in the bathrooms, pantries and locker rooms.





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Presently, one of the main global challenges is the use of natural resources and energy, which can have significant impacts on the environment. This is why, in this chapter, we will focus especially on energy management and its environmental implications.

In this report the main energy sources used by jp.ik are presented, as well as the actions we have implemented to reduce consumption and minimize environmental impact, not forgetting another important aspect, which is the energy consumption related to the use of the products that jp.ik produces and sells to clients and the treatment of these products at the end of their useful life.

We hope to highlight our commitment to sustainability and to reducing the environmental impact of our activities, as well as to provide valuable information to improve our future environmental management strategies.



The energy consumed by the jp.ik and considered for reporting the consumptions within the organization refers to electricity consumption and fossil fuel consumption.

jp.ik consumes electricity in administrative, logistical, productive and customer service activities and also as a source of energy for the several associated support equipment.

Part of the electricity consumed by jp.ik is supplied by a third party (EDP). The remaining energy consumed is produced by solar panels installed on the roof of the jp.ik headquarters building, active since January 2022. The self-produced energy that is not consumed is sold to the grid.

Electricity consumption and sold is calculated based on the delivery point PT0002000118000168GM and through the meters installed and owned by EDP. The reported electricity consumption data was obtained by consulting the invoices.

Regarding fuel consumption, jp.ik uses diesel or gasoline to supply the fleet vehicles and diesel for the generator. Fuel consumption is determined by consulting the respective invoices.

In the analysis of environmental impacts associated with energy consumption, namely, the consumption of natural resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that although they do not result from significant environmental aspects, jp.ik has been implementing measures both for energy rationalization and energy transition, in addition to monitoring consumption indicators, crucial in the decision making processes and in verifying the effectiveness of the implemented actions.





We have seen over the years that jp.ik has reduced its impact on the environment, as a result of all the measures implemented.

We invest in implementing initiatives of awareness, which targets jp.ik's employees about the importance of energy saving towards a more sustainable Planet.

Since 2017 we continue with this internal initiative of awareness 'Lights off, Nature on'. We replaced all the lighting with LED lighting. Solar panels were installed on the roof of jp.ik's headquarters in 2021, allowing not only to cut back on energy costs but also reducing pollution and greenhouse gas emissions.

Since 2021, we have been renewing the fleet with newer and less consuming models. Currently, nine vehicles from the company's fleet have been replaced with hybrid models, a more sustainable option to reduce harmful emissions and noise pollution.

Also, to support employees who wish to make the switch to hybrid or electric cars, installed charging stations and we're continuously expanding the slots at jp.ik's car park. We also promote travel management through internal procedures, and we monitor the running time and diesel consumption of the generator.



Energy consumption also occurs throughout upstream and downstream activities related to jp.ik's operations, but over which jp.ik has no control. However, there are some aspects over which it is possible to exercise influence. This includes for example the use by consumers of the products we sell, and the end-of-life treatment of these products.

All products sold by jp.ik are electricity consumers, and from the point of view of efficiency, jp.ik, besides complying with all the associated legal regulations, has been investing in the Energy Star certification of its products.

Energy Star (trademarked as ENERGY STAR uppercase), is a joint program between the Environmental Protection Agency (EPA) and the Department of Energy (DOE). Its goal

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is to help consumers, businesses, and industry save money and protect the environment through the adoption of energy-efficient

products and practices. The ENERGY STAR label identifies top-performing, cost-effective products, homes, and buildings.

Another aspect is related to the end-of-life treatment of products, in which the jp.ik contributes through compliance with the European Directive on Waste Electrical and Electronic Equipment. WEEE, also known as Directive 2012/19/EU is a designation for certain types of hardware and other electrical appliances. This legislation helps maintain better control systems for the disposal and reuse of electrical/electronic appliances, parts or systems, which can have a drastic effect on the environment if disposed of improperly. The WEEE Directive sets collection, recycling and recovery targets for all types of electrical products.



energy consumption within the organization refer to the jp.ik business unit. As noted previously, in 2022 the distribution business unit (jp.di) was sold and we are currently fully dedicated to the education business unit (jp.ik).

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		2019	2020	2021	2022	
	Purchased Electricity	N/A	N/A	N/A	N/A	
Electricity Consumption from Renewable Sources	Self-generated electricity	0	0	0	119703	
CHEWable Jources	Total	0	0	0	119703	
Electricity Consumption from	Purchased Electricity	239411	254232	222102	148090	
Non-Renewable Sources	Total	239411	254232	222102	148090	
Total Electricity Consumption		239411	254232	222102	267793	
Heating consumption		0	0	0	0	
Cooling consumption		0	0	0	0	
Steam consumption		0	0	0	0	
Electricity sold		0	0	0	34714	
Heating sold		0	0	0	0	
Cooling sold		0	0	0	0	
Steam sold		0	0	0	0	
	Diesel	180436	90438	80710	74711	
Fuel Consumption from Non-Renewable Sources	Gasoline	9825	23612	56959	41539	
Non-Keriewabie Sources	Total	190261	114051	137668	116250	
Total Consumption of Fuels from	Renewable Sources	0	0	0	0	
Total Fuel Consumption		190261	114051	137668	116250	
Total Energy Consumption from Renewable Sources		0	0	0	119703	
Total Energy Consumption from Non-Renewable Sources		429672	368283	359770	264340	
Total Energy Consumption jp.ik		429672	368283	359770	384043	

**Energy Consumption Within the Organization 2019 - 2022 (MJ)** 

**Table 3** - Energy Consumption within the Organization 2019 - 2022 (MJ)



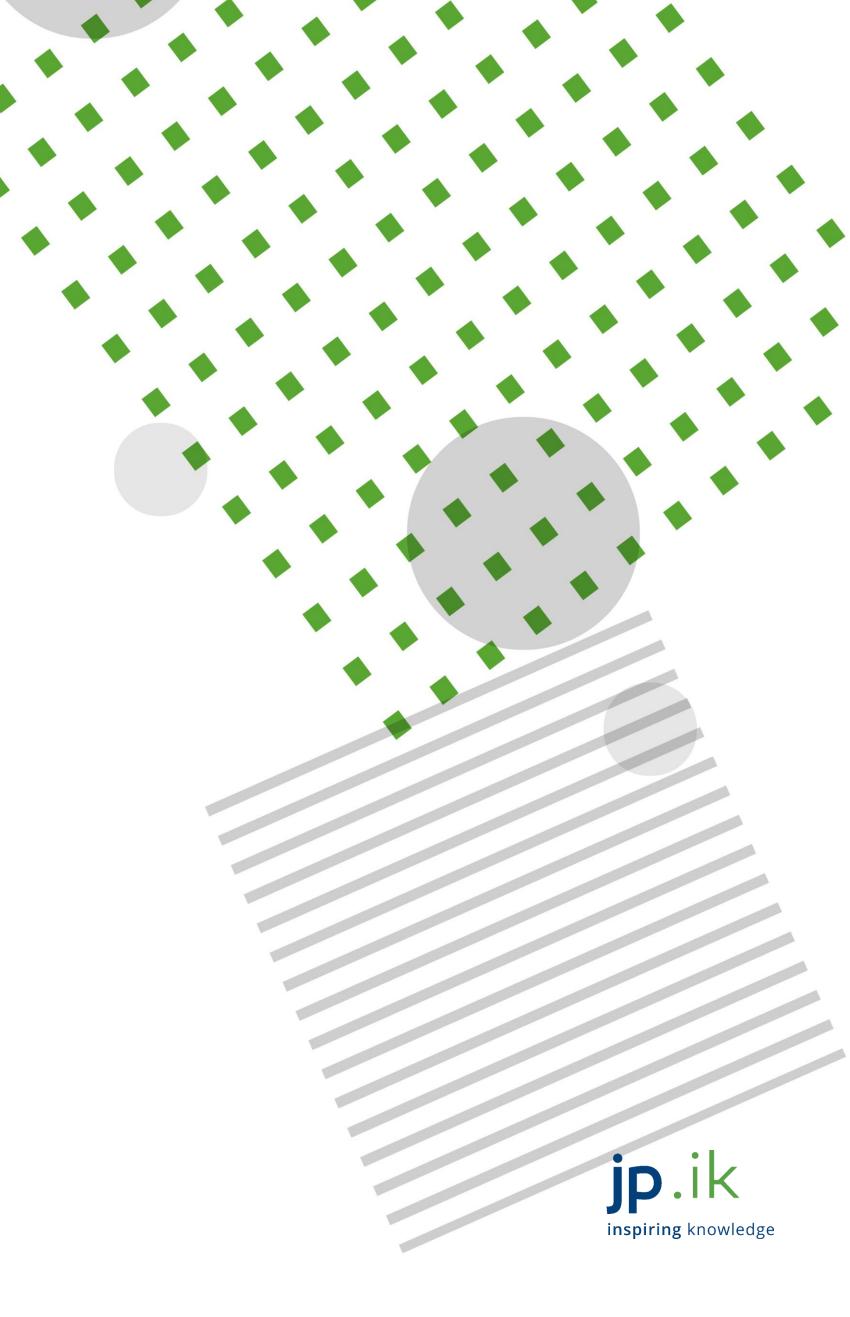
To determine the energy values for fuels in MJ, the conversion was performed from volume, L and  $m^3$  to teo (tonnes of oil equivalent) and then to MJ, and for electricity energy the conversion was performed from 1 kWh to 3,6 MJ, obeying, in both cases, the rules of the *International System* (SI).

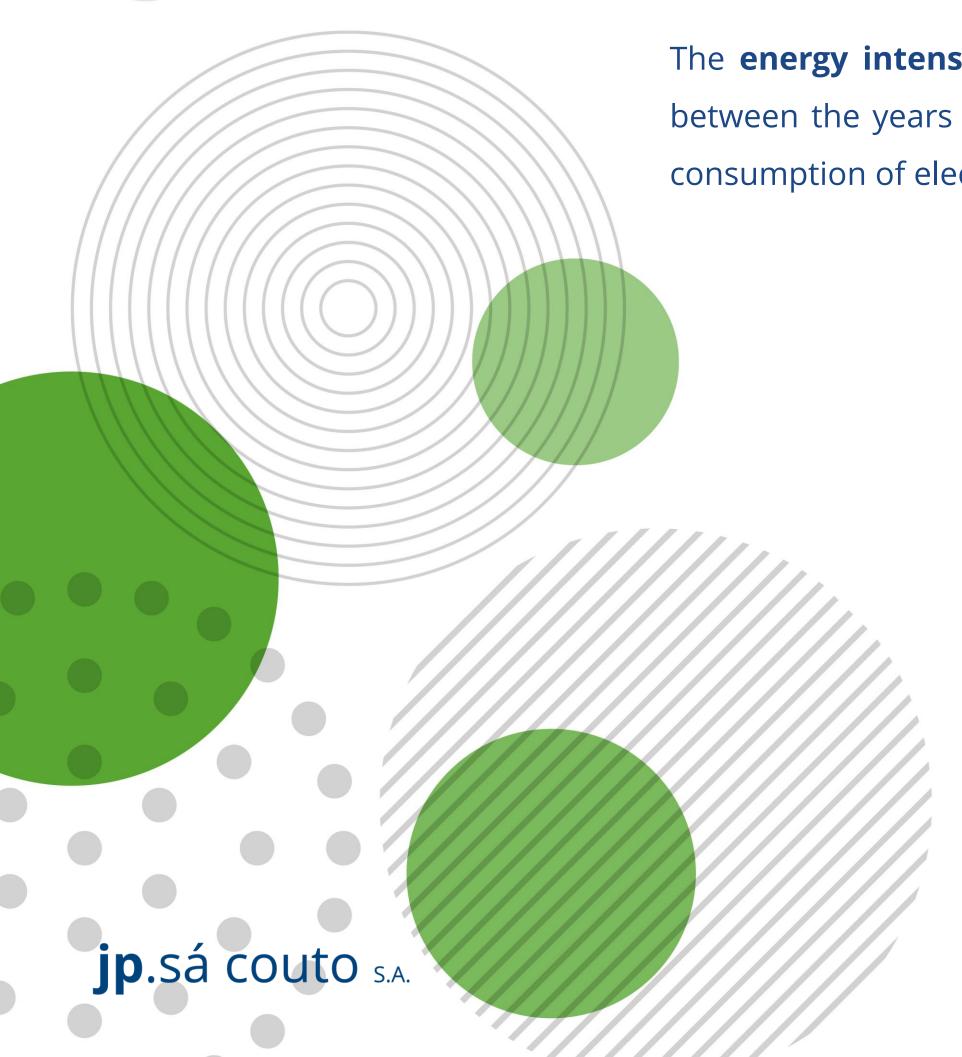
The sources of the conversion factors used in the calculations were Eurostat (<u>Glossary:Tonnes of oil equivalent (toe) - Statistics Explained (europa.eu</u>)) and Goldenergy (<u>O que são as Toneladas Equivalentes de Petróleo (tep) (goldenergy.pt</u>))

Regarding Eurostat, we chose this database because it presents standardized conversion factors and in standard units, whose purpose is to compare energy from different sources.

In order to validate the Eurostat conversion factors, we used as local reference the public information from the company Goldenergy, which despite not being the energy supplier of jp.ik are inserted in the local energy supply market, and whose emission factors correspond to those provided by Eurostat.







The **energy intensity** presented below refers to the energy consumed within the organization by jp.ik between the years 2019 and 2022. The metric chosen was the units produced, considering the absolute consumption of electricity and fuel.

Energy Intensity 2019 – 2022 (MJ/Unit Produced)



**Chart 1** - Energy intensity 2019 – 2022 (MJ/Units Produced)



In the chart below we present the **reduction in energy consumption** between 2020 and 2022, relative to 2019. We chose 2019 as the base year because it was a stable and undisturbed year that preceded the major changes in subsequent years, heavily affected by the Covid-19 pandemic, with the adoption of a hybrid working model and increase in the number of units produced, impacting electricity consumption, and due to the replacement of fleet vehicles in 2021 with hybrid models, impacting fuel consumption. After 2019, there is a downward trend in energy consumption, except in 2022, when there was a slight increase, partly due to the increase in the number of full-time employees. As of 2019 to the present, we verified a total reduction of approximately 11% in our energy consumption.







Chart 2 - Reduction of energy consumption 2020 – 2022 (MJ)

#### Reduction of Energy Consumption 2020 – 2022 (%)

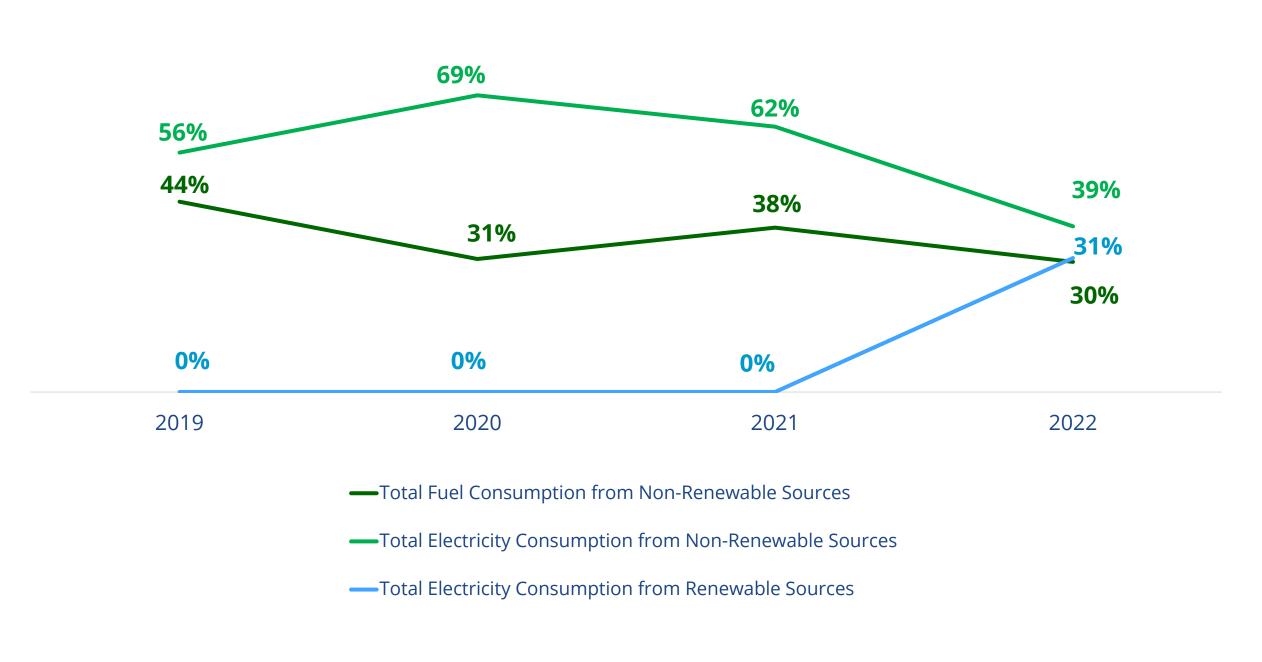


Chart 3 - Reduction of energy consumption 2020 – 2022 (%)



Through the data monitored in the indicators and obtained through invoices, electricity and fuel, we note that despite the slowdown in the reduction trend, in the year 2022, about 31% of the energy consumed came from renewable sources, according to the chart below.





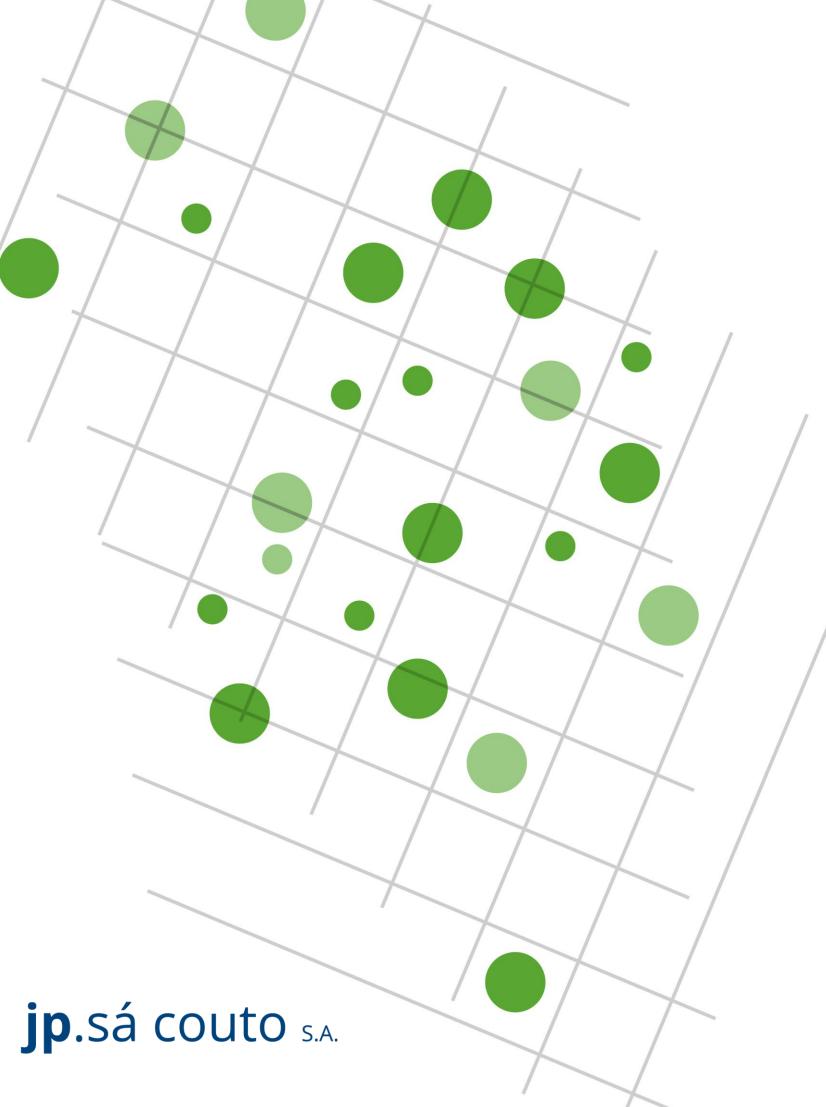






#### 5. ENVIRONMENTAL PERFORMANCE

#### 5.3. GHG EMISSIONS



Climate change, largely driven by greenhouse gas (GHG) emissions, is one of the main challenges facing humanity today. Emissions result primarily from the burning of fossil fuels, deforestation, and other human activities that release carbon dioxide, methane, and other gases into the atmosphere.

In this report we aim to provide information about jp.ik's GHG emissions, as well as the actions we have been taking to reduce these emissions and mitigate jp.ik's impacts on climate change. All the data gathering and processing was conducted according to GHG Protocol Corporate Standard.

In this context, we assume full transparency about our GHG emissions and our commitment to actively work to reduce them. We are aware that only through a proactive and collaborative approach, with effective mitigation measures, can we achieve a more sustainable and resilient future for all.





In order to monitor and control GHG emissions, jp.ik has implemented several measures, such as those already mentioned in the chapter about energy use and has also included specific indicators in the environmental management system regarding greenhouse gas emissions associated with its activities. In this chapter, we report on the GHG emissions included in Scope 1 and 2 defined by GHG Protocol, the direct and indirect emissions, respectively.

Regarding direct emissions (scope 1), jp.ik contributes through emissions associated with:

- Production of electricity, which results from the burning of diesel (fossil fuels) in a stationary source (generator);
- Transport of people and products, which results from burning diesel or gasoline (fossil fuels) in mobile combustion sources (fleet vehicles).
  - Fugitive emissions, which despite not being physically controlled, result from unintentional releases of GHG in air conditioning equipment, (AC's installed in the jp.ik headquarters building and AC's in the fleet vehicles).
    - Regarding indirect emissions (scope 2), jp.ik contributes through emissions associated with the purchase of electricity produced from non-renewable sources from the company EDP.



The environmental aspects associated with GHG emission under Scope 1 and 2 are identified and are not considered significant. However, control and improvement actions are maintained in order to improve environmental performance.

In the case of emissions from fossil fuel consumption by mobile sources (fleet vehicles) a vehicle maintenance plan is implemented and when renewing the fleet, ecological criteria are included in the purchase requirements.

For emissions from diesel consumption (fossil fuels) by fixed sources, there are energy rationalization measures, in addition to the monitoring of indicators and the generator maintenance plan.

For diffuse emissions from air conditioning equipment, there is a control and maintenance plan, subcontracted to a specialized company with monitoring through record sheets, in addition to the maintenance of inventories of existing gases.

The emissions resulting from gas leakage from the air conditioning machines of the fleet vehicles are controlled through the vehicle maintenance plan and in the case of rented vehicles the maintenance is included.

Regarding emissions associated with the purchase of electricity produced from non-renewable sources, JP Sá Couto has entered into a contract with EDP for the supply of green electricity. However, through the data available to us it was not possible to determine how much of this energy is green and how much is of fossil origin. For this reason, we consider that all energy is of fossil origin, although part is of renewable origin. The installation of solar panels has also allowed us to buy less electricity and thus reduce the impact related to the emissions associated with buying electricity.





The presented data below refers to direct emissions (scope 1) were consolidated through operational control and the gases included in the calculation were  $CO_2$ ,  $CH_4$ ,  $N_2O$  and HFCs namely R134A, R32, R407C and R410A.

		Scope 1 Greenhouse gas emissions 2019 - 2022 (mtCO₂e)			
		2019	2020	2021	2022
Generation of electricity (stationary combustion source)	Diesel	0,243	0,102	0,117	0,376
Transportation of products and	Diesel	11,626	5,863	5,201	3,784
employees	Gasoline	0,612	1,518	3,636	2,177
(mobile combustion sources)	Total	12,238	7,381	8,837	5,961
Fugitive		19	20	20	20
Total		31,481	27,483	28,954	26,337

**Table 4** – Scope 1 Greenhouse gas emissions 2019 - 2022 (mtCO<sub>2</sub>e)

For the calculation of emissions, from the fuel consumption, we used the values in *L* and the <u>GHG Protocol</u> <u>Calculation Tools</u>, as well as the respective recommended <u>Databases</u>. We followed the guidelines of the <u>GHG Protocol Corporate Standard</u> developed by the <u>World Resources Institute (WRI)</u>. To calculate HFC and PFC emissions from air conditioning equipment, we used the GHG Protocol's HFC Tool (Version 1.0) using the screening method.





The presented data below refers to indirect emissions (scope 2) were consolidated through operational control and the gas included in the calculation was CO<sub>2</sub>.

	Scope 2 Greenhouse gas emissions 2019 - 2022 (mtCO₂e)			2022 (mtCO <sub>2</sub> e)
	2019	2020	2021	2022
Generation of purchased electricity	12,237	12,994	11,352	7,569

**Table 5** – Scope 2 Greenhouse gas emissions 2019 - 2022 (mtCO<sub>2</sub>e)

To calculate the emissions we used the electricity consumption values in KWh provided by EDP (third party entity) from non-renewable sources by consulting the invoices and we applied the <u>Emission Factor</u> available from <u>APA (Portuguese Environmental Association)</u>. The reference used was <u>GHG Scope 2 Guidance</u>.

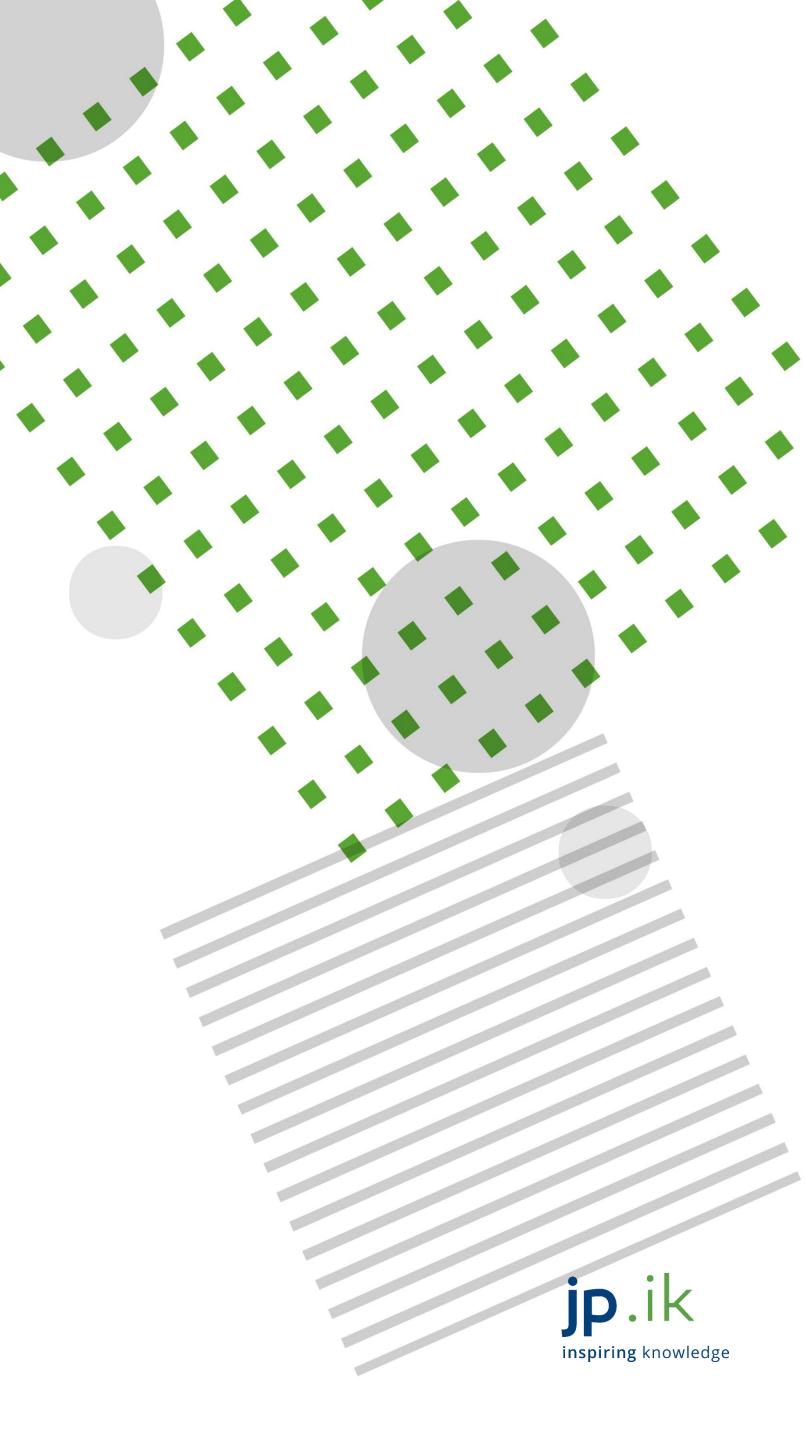


**GHG emissions intensity** presented below refers to the direct emissions (scope 1) and indirect emissions (scope 2), between the years 2019 and 2022. The gases included in the calculation were  $CO_2$ ,  $CH_4$ ,  $N_2O$  and HFCs namely R134A, R32, R407C and R410A, and the metric chosen was the units produced.





**Chart 5 -** GHG emissions intensity (mtCO<sub>2</sub>e/Unit Produced)



The charts below presents the **Total GHG Emissions Reduction** (scope 1 + scope 2), between the years 2020 and 2022, when compared to the year 2019. The gases included in the calculation were  $CO_2$ ,  $CH_4$ ,  $N_2O$  and HFCs namely R134A, R32, R407C and R410A. We chose 2019 as the base year because it was a stable and undisturbed year that preceded the major changes in the years 2020 and 2021, namely the replacement of fleet vehicles in 2021 with hybrid models, impacting fuel consumption, the adoption of a hybrid working model and the increase in the number of units produced, impacting electricity consumption, and the installation of solar panels in 2021 impacting purchased electricity consumption. As of 2019 to the present, we verified a total reduction of approximately 29% in our GHG emissions.







**Chart 6 –** Total GHG emissions reduction 2020 - 2022 (mtCO $_2$ e)

#### **Total GHG Emissions Reduction 2020 – 2022 (%)**

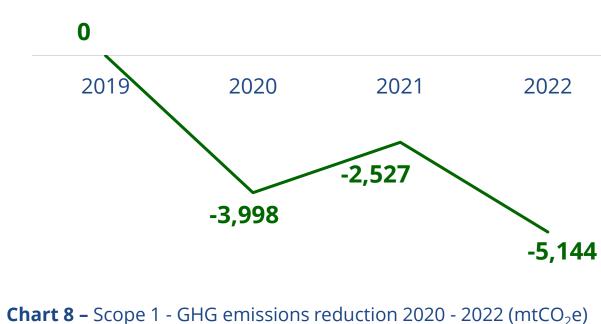


**Chart 7 –** Total GHG emissions reduction 2020 - 2022 (%)



The following charts presents the **GHG Emissions Reduction separately**, for direct emissions (scope 1) and indirect emissions (scope 2), between the years 2020 and 2022, when compared to the year 2019. As of 2019 to the present, we verified a reduction of approximately 20% in our direct emissions (scope 1) and approximately 62% in our indirect emissions (scope 2).

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Scope 1 – GHG Emissions Reduction 2020 – 2022 (mtCO<sub>2</sub>e)



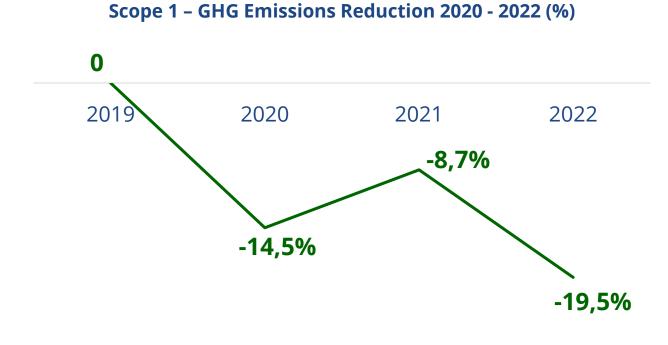


Chart 9 - Scope 1 - GHG emissions reduction 2020 - 2022 (%)





Chart 10 - Scope 2 - GHG emissions reduction 2020 - 2022 (mtCO<sub>2</sub>e)

#### Scope 2 - GHG Emissions Reduction 2020 – 2022 (%)



Chart 11 – Scope 2 - GHG emissions reduction 2020 - 2022 (%)



#### 6. GRI CONTENT INDEX

Statement of use	JP Sá Couto, S.A. has reported the information cited in this GRI content index for the period of 1st January 2022 to 31st December 2022 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	PAGE			
	2-1 Organizational details	1. OVERVIEW & 2.1. ABOUT US ( <u>www.jpik.com</u> )	<u>3, 4 &amp; 5</u>			
	2-2 Entities included in the organization's sustainability reporting	1. OVERVIEW & 2.1. ABOUT US	<u>3</u> , <u>4</u> & <u>5</u>			
	2-3 Reporting period, frequency and contact point	3. OUR REPORT	<u>8</u>			
	2-4 Restatements of information	Omission: It is not applicable. Explanation: There are no reports prior to this one, so restatement of information is not applicable.	-			
	2-5 External assurance	3. OUR REPORT	<u>8</u>			
	2-6 Activities, value chain and other business relationships					
	2-7 Employees					
	2-8 Workers who are not employees					
	2-9 Governance structure and composition					
	2-10 Nomination and selection of the highest governance body					
	2-11 Chair of the highest governance body					
	2-12 Role of the highest governance body in overseeing the management of impacts					
	2-13 Delegation of responsibility for managing impacts					
	2-14 Role of the highest governance body in sustainability reporting					
GRI 2: General Disclosures 2021	2-15 Conflicts of interest					
	2-16 Communication of critical concerns					
	2-17 Collective knowledge of the highest governance body	Omission: Information unavailable / incomplete.  Explanation: In general, the company has the information, although it is not available to report according to the GRI criteria in				
	2-18 Evaluation of the performance of the highest governance body	this report, but it is possible to do so in a future report. To learn more, please visit the Sustainability Report. The material topic				
	2-19 Remuneration policies	reported are intended to comply with Requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer" of the EPEAT Program.				
	2-20 Process to determine remuneration					
	2-21 Annual total compensation ratio					
	2-22 Statement on sustainable development strategy					
	2-23 Policy commitments					
	2-24 Embedding policy commitments					
	2-25 Processes to remediate negative impacts					
	2-26 Mechanisms for seeking advice and raising concerns					
	2-27 Compliance with laws and regulations					
	2-28 Membership associations					
	2-29 Approach to stakeholder engagement					
	2-30 Collective bargaining agreements					





#### 6. GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION	PAGE	
	3-1 Process to determine material topics	2.2. OUR VALUES, 2.3. OUR STAKEHOLDERS & 4. MATERIAL TOPICS	<u>6, 7</u> & <u>9</u>	
GRI 3: Material Topics 2021	3-2 List of material topics	4. MATERIAL TOPICS	<u>9</u>	
GRI 5. Material Topics 2021		5.1. WATER USE	<u>10</u> & <u>11</u>	
	3-3 Management of material topics	5.2. ENERGY USE	<u>14, 15, 16 &amp; 17</u>	
		5.3. GHG EMISSIONS	23, 24 & 25 14, 15, 16 & 17	
	3-3 Management of material topics - Energy	5.2. ENERGY USE		
	302-1 Energy consumption within the organization	5.2. ENERGY USE	<u>18</u> & <u>19</u>	
	302-2 Energy consumption outside of the organization	Omission: Information unavailable / incomplete. Explanation: In general, the company has the information, although it is not available to report according to the GRI criteria in this report, but it is possible to do so in a future report. The material topics reported are intended to comply with Requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer" of the EPEAT Program.	-	
GRI 302: Energy 2016	302-3 Energy intensity	5.2. ENERGY USE	<u>20</u>	
	302-4 Reduction of energy consumption	5.2. ENERGY USE	<u>21</u> & <u>22</u>	
	302-5 Reductions in energy requirements of products and services	Omission: Information unavailable / incomplete.  Explanation: In general, the company has the information, although it is not available to report according to the GRI criteria in this report, but it is possible to do so in a future report. The material topics reported are intended to comply with Requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer" of the EPEAT Program.	-	
	3-3 Management of material topics – Water	5.1. WATER USE	<u>10</u> & <u>11</u>	
	303-1 Interactions with water as a shared resource	5.1. WATER USE	<u>10</u> & <u>11</u>	
	303-2 Management of water discharge-related impacts	Omission: It is not applicable.  Explanation: The wastewater produced is equivalent to domestic, with no need for specific treatment and is collected in the municipal collectors and its forwarding is third party responsibility.	-	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	5.1. WATER USE	<u>12</u> & <u>13</u>	
	303-4 Water discharge	Omission: It is not applicable.  Explanation: The wastewater produced is equivalent to domestic, with no need for specific treatment and is collected in the municipal collectors and its forwarding is third party responsibility.	-	
	303-5 Water consumption	5.1. WATER USE	<u>12</u> & <u>13</u>	
	3-3 Management of material topics - Emissions	5.3. GHG EMISSIONS	23, 24 & 25	
	305-1 Direct (Scope 1) GHG emissions	5.3. GHG EMISSIONS	<u>26</u>	
	305-2 Energy indirect (Scope 2) GHG emissions	5.3. GHG EMISSIONS	27	
	305-3 Other indirect (Scope 3) GHG emissions	Omission: Information unavailable / incomplete.  Explanation: In general, the company has the information, although it is not available to report according to the GRI criteria in this report, but it is possible to do so in a future report. The material topics reported are intended to comply with Requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer" of the EPEAT Program.		
	305-4 GHG emissions intensity	5.3. GHG EMISSIONS	28	
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	5.3. GHG EMISSIONS	29 & 30	
	305-6 Emissions of ozone-depleting substances (ODS)	Omission: Information unavailable / incomplete.  Explanation: In general, the company has the information, although it is not available to report according to the GRI criteria in this report, but it is possible to do so in a future report. The material topics reported are intended to comply with Requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer" of the EPEAT Program.		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Omission: Information unavailable / incomplete.  Explanation: In general, the company has the information, although it is not available to report according to the GRI criteria in this report, but it is possible to do so in a future report. The material topics reported are intended to comply with Requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer" of the EPEAT Program.	-	





