

2023

ENVIRONMENTAL

PERFORMANCE REPORT

Water, Energy, GHG Emissions

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1. OVERVIEW

The 2023 Environmental Performance Report (2023 EPR) concerns JP Sá Couto, S.A., whose trade name is jp.ik, is published with the aim of communicating to our stakeholders, a consolidated and comprehensive view of JP Sá Couto S.A. (referred to as jp.ik) relevant activities and their environmental aspects and impacts in a transparent manner. 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's 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 company whose main activity is the design and manufacture of computers and peripherals.

Celebrating our 35th anniversary in 2024, we have built a strong international presence over the years and currently operate across Europe, the Middle East, Latin America, Africa and Asia. Our journey has been a truly odyssey. From a local Portuguese company providing technical support to a group of innovative and global companies, we have always kept in mind our fundamental mission of providing solutions that meet customer needs, striving to build close and trustworthy relationships, supported by our people's dedication and professionalism. Over the years, the world has changed and so have we. But we have always maintained the identity, principles and fundamental values that characterize us. And as change is one of our values, since 2022, the year of the sale of the Distribution business unit (jp.di), we have been working on the growth of the education business unit (jp.ik), which is considered in this report, focusing on technology-based education projects, exploring new markets and affirming our brand in the IT sector. 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.

2.2 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.



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 ever-changing world and have the flexibility to meet our costumers' needs.

2.3 OUR STAKEHOLDERS

As part of the process of understanding our organization's context, external and internal factors that influence jp.ik's ability to achieve the goals have been identified. These factors include aspects related to the environmental conditions that are affected by the activities of jp.ik or that may affect jp.ik. The stakeholders whose needs and expectations have been understood and considered in the planning of the Environmental Management System and in this report are shown below:



3. OUR REPORT

3.1 REPORTING STANDARD

This report was elaborated on the basis of the Global Reporting Initiative (GRI) Standards, following the defined Reporting Principles.

3.2 COVERED ACTIVITIES

This report covers all activities of our site in Portugal and provides all stakeholders with a comprehensive framework of the associated environmental impacts.

3.3 REPORTING CYCLE

Published on 01/07/2024, the EPR2023 covers the period between 1st January 2023 and 31st December 2023, and is published annually.

3.4 THIRD-PARTY ASSURANCE

PKF, an independent assurance provider, conducted a third-party verification to ensure confidence in the report-making process and information disclosed, as per the ISAE3000 and AA1000 verification criteria.

Verification report can be consulted here: [Declaration of Independent Verification](#)

3.5 ADDITIONAL INFORMATION

Name: Lídia Duarte

Job Title: Product Certifications Specialist

Email: lidia.duarte@jpik.com

4. MATERIAL TOPICS

Risks and opportunities related to environmental aspects have been identified and are monitored to determine deviations from planned results and are addressed by implementing controls that minimize negative impacts and enhance opportunities. The environmental aspects and related environmental impacts associated with the activities developed by jp.ik have been identified according to the ability to control and influence them, taking into account a life cycle perspective. The environmental impacts have also been ranked according to their significance and measures have been defined accordingly. Significance (S) has a scale of 1 to 80, where if the result is less than 20, the environmental aspect is considered non-significant, and controls are implemented. If the result is 20 or more, the environmental aspect is considered significant and improvement actions are implemented.

Identification, evaluation, review and updating of environmental aspects is carried out annually or whenever there are changes that may affect the last evaluation of environmental aspects. When updating records, all phases of the life cycle of activities, products and services are considered wherever possible. Aiming to respond the EPEAT requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer", environmental performance data relating to the following environmental aspects will be presented:

- **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, a crucial natural resource, is essential for all life on our planet. However access to water is becoming increasingly scarce and challenging. It is imperative that companies and organizations adopt responsible and sustainable water management practices.

We monitor water consumption monthly through environmental performance indicators integrated into ISO 14001 certified Environmental Management System. This careful monitoring allows us to assess the impact of our maintenance actions and identify opportunities for improving water management.

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

There is no direct water consumption associated with our specific activities. The water consumed is used for human purposes and irrigation at the jp.ik headquarters. Specifically:

- Toilets, locker rooms, social areas, cleaning activities, and laundry use water supplied by a third party (INDAQUA).
- Irrigation of green areas is sourced from groundwater withdrawal through a well located at the jp.ik headquarters.

Environmental aspects associated with water consumption are linked to the consumption of natural resources. Water consumption used for human purposes is considered significant (S=20), and water consumption used for irrigation is not considered significant (S=16).

Actions to improve significant environmental aspects:

- Make people aware of the need to reduce water consumption.
- Make people aware to report any leaks in water retention systems immediately.
- Awareness-raising activities through the online sharing center, screens at the company entrance, by email and on the production notice board.
- Assess the possibility of installing automatic taps
- Reduce water consumption in the toilet flushing cisterns

Controls for non-significant environmental aspects:

- Irrigation time monitored by a clock.

Wastewater is equivalent to domestic wastewater and does not require specific treatment or licensing. Although wastewater production has some environmental impacts related to depletion of non-renewable resources, soil and groundwater contamination, atmospheric pollution, potential greenhouse effect and global warming, impacts are non-significant:

- Discharge of wastewater equivalent to urban waste water (S=4)

- Discharge of water from bathrooms, showers, irrigation and rain into municipal drains (S=5)

INDAQUA is responsible for collecting the wastewater in municipal collectors, and for its disposal.

Means of control include:

- Regular verification of wastewater discharge systems
- Scheduled cleaning and unblocking as outlined in the Maintenance Plan.
- Connection to the public drainage system.

Table 1 shows the groundwater withdrawal data obtained by reading the meter owned by jp.ik, with no need for calibration (according to the Water Resources Use License). In 2023, there was a reduction in the volume of water withdrawn due to the deactivation of automatic irrigation during rainy days.

		Water Withdrawal		
		2021	2022	2023
Total	Surface Water	0	0	0
	Groundwater	0,0110	0,0740	0,0200
	Seawater	0	0	0
	Produced water	0	0	0
	Third-party water	0	0	0
Total in Areas with water stress	Surface Water	0	0	0
	Groundwater	0	0	0
	Seawater	0	0	0
	Produced water	0	0	0
	Third-party water	0	0	0

Table 1 - Water Withdrawal 2021 - 2023 (unit: ML)

The water consumed is supplied by a third party (INDAQUA) and Table 2 shows the data obtained by consulting the invoices. Consumption data is calculated by reading the meter owned by INDAQUA. In 2023, the implementation of a new social space with a restaurant in the last months of the year contributed to increase water consumption.

		Water Consumption				
		2019	2020	2021	2022	2023
Total		0,2451	0,0817	0,0815	0,1291	0,1430
Total in Areas with water stress		0	0	0	0	0

Table 2 - Water Consumption 2019 - 2023 (unit: ML)

Considering the indicators and their thresholds as specified in the GRI requirement 303-3-b, jp.ik is not located in an area of water stress. According to the tools available on the World Resources Institute (WRI) website, "[Aqueduct Water Risk Atlas](#)", jp.ik is located in the Spain - Portugal, Atlantic Coast major basin, with a high risk of water stress (40-80%) and a low - medium risk of water depletion (5-25%).

Regarding 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 $> 1,000$ 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.

5.2 ENERGY USE

One of the main global challenges is the use of natural resources, particularly for energy production. In this chapter, we will focus especially on energy management and its environmental implications.

This report presents the main sources of energy used by jp.ik, as well as the actions we have taken to reduce consumption and minimize environmental impact, without forgetting another important aspect, which is the energy consumption associated with the use of the products manufactured and sold by JP.IK and the treatment of these products at the end of their useful life.

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

jp.ik consumes electricity in:

- Administrative, social, cleaning, logistical, maintenance, 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 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. Until 2023, part of the purchased electricity came from renewable sources, but this information was not reflected and available on the invoices.

In the analysis of environmental impacts associated with electricity consumption, namely, the consumption of natural resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that they do not result from significant environmental aspects (S=15).

Implemented controls:

- Measures for energy rationalization
- Management and monitoring of consumption indicators

Regarding fuel consumption, jp.ik uses:

- Diesel or gasoline for travel to events, commercial and development activities (S=24)
- Diesel for the generator (S=30)
- Diesel to supply the fleet vehicles (S=15)

Fuel consumption is determined by consulting the invoices.

In the analysis of environmental impacts associated with fuel consumption, namely, the consumption of natural resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that the environmental aspects related to fuel consumption for travels and for generator are significant and to supply the fleet vehicles are non-significant.

Actions to improve significant environmental aspects:

For travels:

- Vehicle maintenance plan.
- Definition of routes with less environmental impact.

For generator:

- Measures for energy rationalization
- Management and monitoring of the number of hours and diesel consumption of the generator
- Whenever a new supply of diesel to generator is required, an OS is opened on VIGIE.
- Periodic generator maintenance.

Implemented controls to non-significant environmental aspects:

- Renewing the fleet with new, less fuel consuming models.
- Raising awareness of travel management

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

- Awareness initiatives which target jp.ik's people about the importance of energy saving towards a more sustainable Planet.
- Since 2017 we have continued with this internal initiative of awareness 'Lights off, Nature on'.
- Replaced all the lighting with LED lighting.
- Installation of solar panels on jp.ik headquarters in 2021.
- Renewing the fleet with hybrid models, newer and less consuming models since 2021.
- Car park with charging slots to support people from Jp.ik who want to switch to hybrid or electric vehicles.

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 and end-of-life management of the products that we sell.

Our products consume electricity. To ensure energy efficiency, in addition to complying with all relevant legal standards, we have increased the Energy Star certification of our 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 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. All our products comply with the European Directive on Waste Electrical and Electronic Equipment (WEEE), also known as Directive 2012/19/EU. This legislation helps to maintain better control systems for the disposal and re-use of electrical/electronic equipment, parts or systems, which can have a drastic impact on the environment if disposed of inappropriately. The WEEE Directive sets collection, recycling and recovery targets for all types of electrical products.

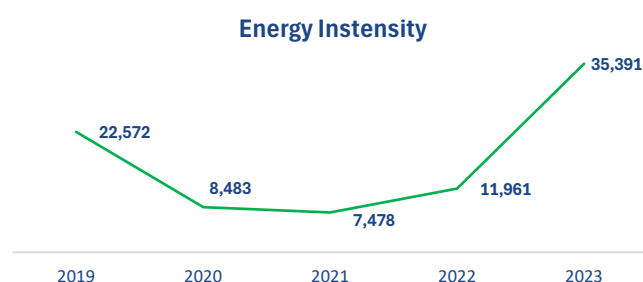
Energy consumption within the organization is presented in Table 3:

		Energy Consumption Within the Organization				
		2019	2020	2021	2022	2023
Electricity Consumption from Renewable Sources	Purchased Electricity	N/A	N/A	N/A	N/A	37990
	Self-generated electricity	0	0	0	119703	118253
	Total	0	0	0	119703	156243
Electricity Consumption from Non-Renewable Sources	Purchased Electricity	239411	254232	222102	148090	94857
	Total	239411	254232	222102	148090	94857
Total Electricity Consumption		239411	254232	222102	267793	251100
Heating consumption		0	0	0	0	0
Cooling consumption		0	0	0	0	0
Steam consumption		0	0	0	0	0
Electricity sold		0	0	0	34714	45968
Heating sold		0	0	0	0	0
Cooling sold		0	0	0	0	0
Steam sold		0	0	0	0	0
Fuel Consumption from Non-Renewable Sources	Diesel	180436	90438	80710	74711	18157
	Gasoline	9825	23612	56959	41539	90563
	Total	190261	114051	137668	116250	108720
Total Consumption of Fuels from Renewable Sources		0	0	0	0	0
Total Fuel Consumption		190261	114051	137668	116250	108720
Total Energy Consumption from Renewable Sources		0	0	0	119703	156243
Total Energy Consumption from Non-Renewable Sources		429672	368283	359770	264340	203577
Total Energy Consumption jp.ik		429672	368283	359770	384043	359820

Table 3 - Energy Consumption within the Organization 2019 - 2023 (unit: MJ)

To determine fuels consumption in MJ (Megajoule), the conversion was performed from volume, L (Liter) and m³ (cubic meter) to teo (tonnes of oil equivalent) and then to MJ, and for electricity energy the conversion was performed from 1 kWh (kilowatt-hour) 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 ([Glossary: Tonnes of oil equivalent \(toe\) - Statistics Explained \(europa.eu\)](#)) and Goldenergy ([O que são as Toneladas Equivalentes de Petróleo \(tep\) \(goldenergy.pt\)](#)). 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. 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.

Chart 1 presents the energy intensity within the organization, which numerator is the energy consumption within the organization and the denominator is units produced. This metric will be revised in 2024, as it does not reflect jp.ik's energy consumption.



Charts 2 and 3 present the reduction achieved in energy consumption between 2020 and 2023, compared 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 in 2020, 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 2023, we verified a reduction of approximately 16% in total energy consumption.



Chart 2 - Reduction of energy consumption 2020 – 2023 (unit: MJ)

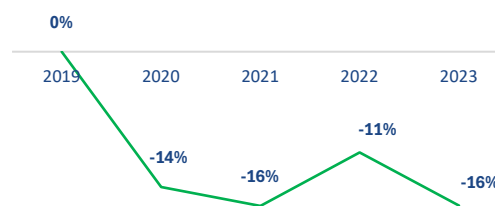


Chart 3 - Reduction of energy consumption 2020 – 2023 (unit: %)

Chart 4 shows that in 2023 the reduction trend in electricity and fuel consumption from non-renewable sources has been maintained, while the consumption of electricity from renewable sources has been increasing, which represents 43% of total energy consumption.

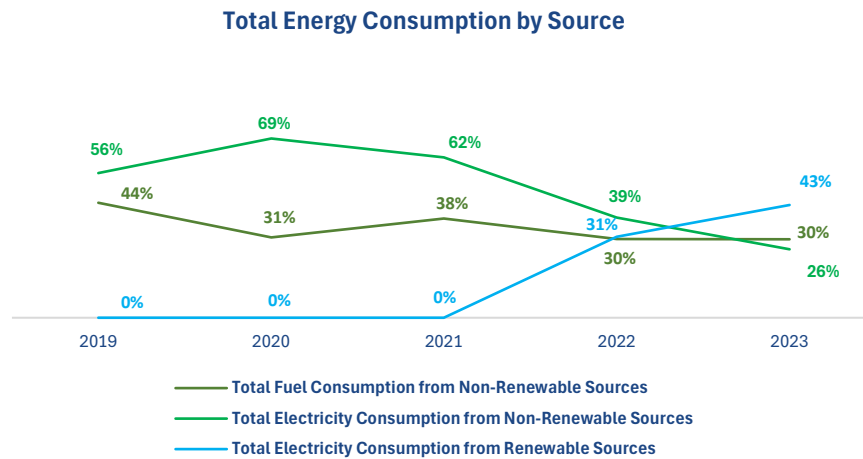


Chart 4 - Total Energy Consumption by Source 2019 - 2023 (%)

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 our GHG emissions, as well as the actions we have been taking to reduce these emissions and mitigate our 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, we can achieve a more sustainable and resilient future for all.

To monitor and control GHG emissions we have 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.

In this chapter, we report on the GHG emissions included in Scope 1 and 2 defined by GHG Protocol.

Direct emissions (scope 1) result from:

- Electricity generation, by burning diesel (fossil fuel) in a stationary source (generator) (S=10).
- Transport of people and products, by burning diesel or petrol (fossil fuels) in mobile combustion sources (fleet vehicles) (S=8).

- Fugitive emissions, that are not physically controlled, by unintentional releases of GHGs in air conditioning systems. ACs installed in the jp.ik headquarters building (S=16) and ACs in fleet vehicles (S=8).

In the analysis of environmental impacts associated with GHG emission under Scope 1, namely, the depletion of non-renewable resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that the related environmental aspects are non-significant.

Implemented controls to non-significant environmental aspects:

Emissions from fossil fuel consumption by mobile sources (fleet vehicles):

- Vehicle maintenance plan .
- Ecological requirements to purchase or renew the fleet.

Emissions from diesel consumption (fossil fuels) by fixed sources:

- Measures for energy rationalization
- Management and monitoring of the number of hours and diesel consumption of the generator
- Whenever a new supply of diesel to generator is required, an OS is opened on VIGIE.
- Generator maintenance plan.

Fugitive emissions from air conditioning systems:

- AC's control and maintenance plan.
- Inventory of existing gases.
- Subcontracted to a specialized company.
- Control and maintenance of AC's.
- Register form.

Fugitive emissions from the air conditioning systems of the fleet vehicles:

- Vehicle maintenance plan and in the case of rented vehicles the maintenance is included.

Indirect emissions (scope 2), result from:

- The purchase of electricity from non-renewable sources from EDP (S=30)

The environmental aspects associated with GHG emission under Scope 2 are considered significant.

In the analysis of environmental impacts associated with GHG emission under Scope 2, namely, the depletion of non-renewable resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that the related environmental aspects are significant.

Implemented actions to improve non-significant environmental aspects:

- Measures for energy rationalization.

- Management and monitoring of indicators of purchased energy consumption.
- Ensure that air conditioning equipment is not on outside office hours.
- Optimizing heating and cooling temperatures by a central air conditioning system or by the installation of temperature setpoints on HVAC terminals.
- Install shelly monitoring systems in electrical panels to optimize the use of infrastructure
- Implement and integrate the NP EN ISO 50001 Energy Management System

The installation of solar panels has allowed us to buy less electricity and thus reduce the impact related to the emissions associated with purchased electricity from non-renewable sources. Direct emissions (Scope 1) consolidated by operational control are reported in Table 4. The gases included in the calculation are CO₂, CH₄, N₂O and HFCs, namely R134A, R32, R407C and R410A.

		Direct GHG Emissions (Scope 1)				
		2019	2020	2021	2022	2023
Generation of electricity (stationary sources) (diesel consumption by the generator)	Diesel	0,243	0,102	0,117	0,376	0,243
	Diesel	11,626	5,863	5,201	3,784	0,957
Transportation of products and workers (mobile combustion sources) (fossil fuel consumption by fleet vehicles)	Gasoline	0,612	1,518	3,636	2,177	5,727
	Total	12,238	7,381	8,837	5,961	6,684
Fugitive emissions (HFC emissions from air conditioning equipment)		19	20	20	20	19
Total		31,481	27,483	28,954	26,337	25,926

Table 4 – Direct Greenhouse Gas Emissions (Scope 1) 2019 - 2023 (unit: mtCO₂e)

To calculate emissions from the fuel consumption, we used the values in L (liter) and the [GHG Protocol Calculation Tools](#), as well the emission factors from recommended [Databases](#) (2014 IPCC Fifth Assessment Report). We followed the guidelines of the [GHG Protocol Corporate Standard](#) developed by the [World Resources Institute \(WRI\)](#). 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.

Indirect emissions (scope 2) consolidated by operational control are reported in Table 5. The gas included in the calculation is CO₂.

		Indirect GHG Emissions (Scope 2)				
		2019	2020	2021	2022	2023
Generation of purchased electricity		12,237	12,994	11,352	7,569	3,979

Table 5 – Indirect Greenhouse Gas Emissions 2019 - 2023 (unit: mtCO₂e)

To calculate emissions we used the electricity consumption in KWh (kilowatt-hour) provided by EDP (third party entity) from non-renewable sources by consulting the invoices and we applied the [Emission Factor](#) available from [APA \(Portuguese Environmental Association\)](#), according [GHG Scope 2 Guidance](#).

Chart 5 presents GHG emissions intensity regarding the direct emissions (scope 1) and indirect emissions (scope 2), between 2019 and 2023, which numerator is the amount of GHG emissions, and the denominator is the units produced. The gases included in the calculation are CO₂, CH₄, N₂O and HFCs namely R134A, R32, R407C and R410A. This metric will be revised in 2024, as it does not reflect the progress of the value of the jp.ik emissions.

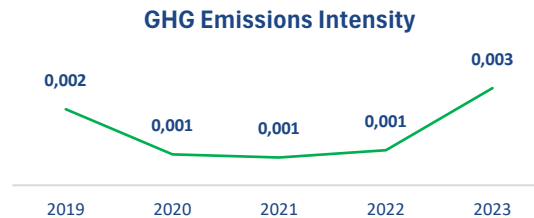


Chart 5 - GHG emissions intensity (mtCO₂e / unit produced)

Charts 6 and 7 present the Total GHG Emissions Reduction (scope 1 + scope 2), between the years 2020 and 2023, when compared to the year 2019. The gases included in the calculation were CO₂, CH₄, N₂O 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, impacting electricity consumption, and the installation of solar panels in 2021 impacting purchased electricity consumption. As of 2019 to 2023, we verified a total reduction of approximately 32% in scope 1 and 2 GHG emissions.

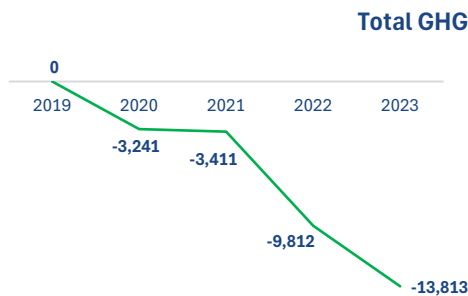


Chart 6 – Total GHG emissions reduction 2020 - 2023 (unit: mtCO₂e)



Chart 7 – Total GHG emissions reduction 2020 - 2023 (unit: %)

Charts 8 and 9 show a reduction in Scope 1 GHG emissions of about 21% between 2020 and 2023 compared to 2019.



Chart 8 – Scope 1 - GHG emissions reduction 2020 - 2023 (unit: mtCO₂e)



Chart 9 – Scope 1 - GHG emissions reduction 2020 - 2023 (%)

Charts 10 and 11 show a reduction in scope 2 GHG emissions of about 68% between 2020 and 2023 compared to 2019.

Scope 2 - GHG Emissions Reduction

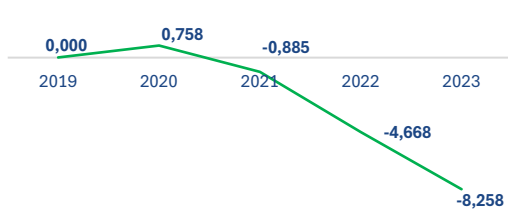


Chart 10 – Scope 2 - GHG emissions reduction 2020 - 2023 (mtCO₂e)

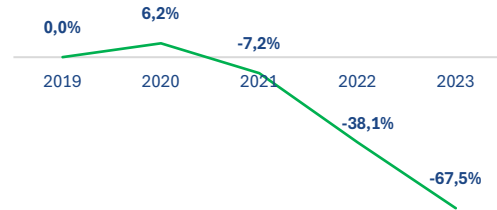


Chart 11 – Scope 2 - GHG emissions reduction 2020 - 2023 (%)

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 2023 to 31st December 2023 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	PAGE
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	2-14 Role of the highest governance body in sustainability reporting		
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	2-23 Policy commitments		
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	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		

**GRI 2:
General
Disclosures
2021**

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 3: Material Topics 2021	3-1 Process to determine material topics	2.2. OUR VALUES	4
		2.3. OUR STAKEHOLDERS	4
		4. MATERIAL TOPICS	5
	3-2 List of material topics	4. MATERIAL TOPICS	5
	3-3 Management of material topics	5.1. WATER USE	6, 7, 8
GRI 302: Energy 2016		5.2. ENERGY USE	8, 9, 10, 11, 12
		5.3. GHG EMISSIONS	12, 13, 14, 15, 16
	3-3 Management of material topics - Energy	5.2. ENERGY USE	8, 9, 10
	302-1 Energy consumption within the organization	5.2. ENERGY USE	10
	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.	
	302-3 Energy intensity	5.2. ENERGY USE	11
	302-4 Reduction of energy consumption	5.2. ENERGY USE	11, 12
	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	6, 7
	303-1 Interactions with water as a shared resource	5.1. WATER USE	7, 8
GRI 303: Water and Effluents 2018	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.	
	303-3 Water withdrawal	5.1. WATER USE	7
	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	7
	3-3 Management of material topics - Emissions	5.3. GHG EMISSIONS	12, 13, 14
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.3. GHG EMISSIONS	14
	305-2 Energy indirect (Scope 2) GHG emissions	5.3. GHG EMISSIONS	14
	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	15
	305-5 Reduction of GHG emissions	5.3. GHG EMISSIONS	15, 16
	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.	

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